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1995

# **279th Annual Town Report**



## **STRATHAM**

### **New Hampshire**

*For the year Ending  
December 31, 1995*



**Printed on recycled paper  
10% Post Consumer Waste**

GENERAL INFORMATION FOR THE TOWN OF STRATHAM

TELEPHONE NUMBERS: (\*denotes and emergency number)

\*Fire Department (to report fire)..... 911\*  
Fire House Business Number(not to report fire)....772-9756  
\*EMS Emergency Number (ambulance)..... 911\*  
\*Police Department (emergency number)..... 911\*  
Police Department (business number).....778-9691  
Town Clerk/Tax Collector.....772-4741  
Selectmen's Office/Town Administrator.....772-7391  
Highway Department.....772-5550  
Building Inspector/C.E.O.....772-4741  
Wiggin Memorial Library.....772-4346  
Historical Society.....778-0434  
Stratham Memorial School.....772-5413  
Recreation Commission (Debra Bailey).....772-8847

TOWN OFFICE HOURS:

Monday through Friday: 8:30 am to 4:00 pm (closed holidays)

LIBRARY HOURS:

Monday 10am-5pm; Tuesday 1pm-8pm; Wednesday 10am-8pm;  
Thursday 1pm-5pm; Friday 10am-8pm; Saturday 10am-1pm.

HISTORICAL SOCIETY HOURS:

Tuesdays 9am-11:30am; Thursdays 2pm-4 pm; 1st Sunday of month 2pm-4pm.

STRATHAM TRANSFER STATION HOURS:

Saturdays only 9am--4pm (Winter--November-April, 1st & 3rd Saturdays.)

MEETINGS:

Selectmen's Meetings: Mondays 7:30pm (except legal holidays)

Volunteer Fire Department: 1st & 3rd Tuesday 8pm  
2nd & 4th Tuesday Training  
4th Tuesday - EMS Training

Planning Board: 1st Wednesday of month - Worksession 7:30pm  
3rd Wednesday of month - Public Hearing 7:30pm

Board of Adjustment: Upon Request

Code Enforcement Officer/Building Inspector: Monday - Friday 9am-12 noon.

Fair Committee: Last Wed. of month 7:30pm at Fire House.

Trash & Recycling Collection: Thursday, Friday, Saturday, curbside 7am.  
Refer to collection calender for alternating recycling week.

**ANNUAL REPORT**  
**of the**  
**TOWN OF STRATHAM**  
**NEW HAMPSHIRE**  
**by the**

Selectmen, Town Clerk, Tax Collector  
Town Treasurer, and other Town Departments,  
Boards and Commissions  
and School Reports

**DECEMBER 31, 1995**

*with the*

**VITAL STATISTICS**  
**FOR 1995**

*Printed and Bound By:*  
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Salisbury, Massachusetts  
1996



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IN DEDICATION TO  
W. DOUGLAS SCAMMAN, SR.

Doug Scamman came to Stratham as a youngster and spent the remainder of his years in Stratham. He followed in his father's footsteps both in occupation and community involvement serving as Town Auditor, School Board member during the years when the original SMS was built, Town Moderator, seven term Representative to the General Court, Speaker of the New Hampshire House of Representatives, 1957-1958, one of the founders of the Lamprey Regional where he served as Treasurer, Chairman on the State ASCS Committee (a State agricultural committee), and a member of the New Hampshire Housing Finance Authority for 18 years, ten of those as Chairman. One of his prime concerns was that New Hampshire citizens should be able to own their own homes.

He was a charter member of the Stratham Volunteer Fire Department. Other organizations include the Winnicutt Grange, The 76ers, The Stratham Hill Park Association, and the Director of the SPCA.

His love for living often meant he was unselfishly helping someone else with their needs. Sometimes, and probably more often than not, this included members of his family. Doug was a devoted husband, father, and grandfather.

We, the citizens of Stratham, have been indeed blessed to have had Doug as one of our own. His twinkling eyes and broad smile while reciting old verses of the past will always be remembered by everyone who knew him and loved him.



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1995 TOWN OFFICERS

BOARD OF SELECTMEN

Martin Wool	term expires 1998
John Sapienza	term expires 1997
William Petroski	term expires 1996

TOWN ADMINISTRATOR

Paul R. Deschaine

MODERATOR

Stephen J. C. Woods	term expires 1996
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TOWN CLERK-TAX COLLECTOR

Joyce A. Rowe	term expires 1996
Shirley S. Daley, Deputy	
Brenda Mason, Secretary	

TREASURER

Kenneth F. Lanzillo	term expires 1996
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HIGHWAY DEPARTMENT

Fred A. Hutton, Jr., Highway Agent  
Cameron Sewall  
Russell Stevens  
Donald Dubbs

FIRE CHIEF

Robert Cushman

CODE ENFORCEMENT/BUILDING INSPECTOR

Terry Barnes

POLICE DEPARTMENT

Michael J. Daley, Chief 10/95	Specials:
Lt. Carlton Spaulding	Donald Andolina
Cpl. Richard Wood	Bradley Hutchings
David Pierce	Roy E. Sherman
Richard Gendron	Kevin Walsh
Peter Bakie	Richard Moreau
Michael Gobbi	David Gilbert
Rachel Sherman, Secretary	Steven Wheeler
Karen Springer, Prosecutor	
Reid Nicolosi, Animal Control Officer	



#### HEALTH OFFICER

Dr. James Fieseher

#### SUPERVISORS OF THE CHECK LIST

William Jeralds	term expires 2001
Susan Hunter	term expires 2000
Barbara Battis	term expires 1996

#### TRUSTEES OF THE TRUST FUNDS

Kathryn Bickford	term expires 1998
Victor Collinino	term expires 1997
Gordon Barker	term expires 1996

#### OFFICE OF EMERGENCY MANAGEMENT

Stephen H. Flink, Director  
Graeme Mann, Deputy Director

#### LIBRARY TRUSTEES

Michael Sullivan, Director	
Ellinor Moulton	term expires 1997
Robert Mitchell	term expires 1996
Walter Ruffner	term expires 1997
Carol Landau	term expires 1998
William Clapp	term expires 1998

#### CEMETERY COMMITTEE

George R. Brown	term expires 1998
Kenneth F. Lanzillo	term expires 1997
Lucy Cushman	term expires 1996

#### PLANNING BOARD

Joseph Derwiecki, Chair	term expires 1996
William Day, Vice Chair	term expires 1998
William Petroski, Selectmen's Rep.	
William Krooss	term expires 1998
George Miller, Alternate	term expires 1997
Walter Smyk, Alternate	term expires 1997
Faye Rubin, Alternate	term expires 1997

#### BOARD OF ADJUSTMENT

Neil Rowe, Chair	term expires 1998
Christopher Rowe, Vice Chair	term expires 1997
Bruce Barker	term expires 1998
Dwight Crow	term expires 1996
Graeme Mann	term expires 1997
Joseph Downey, Alternate	term expires 1996
George D. Cooper, Alternate	term expires 1998

#### CONSERVATION COMMISSION

James Cushman, Chair	term expires 1997
John Sapienza, Selectmen's Rep.	
Gordon Barker	term expires 1997
June Sawyer	term expires 1996
Gerald Batchelder	term expires 1998
Garvase White	term expires 1997
Lawrence Morse	term expires 1997
Robert Keating, Alternate	term expires 1997
Todd Papalegis, Alternate	term expires 1997

#### RECREATION COMMISSION

Debra Bailey, Chair	term expires 1998
Michael Maskwa	term expires 1998
Kevin Rowe	term expires 1997
Jeffrey Hebert	term expires 1998
Kenneth Rowe	term expires 1998
Laura Batchelder, Alternate	term expires 1997
David Moisen, Alternate	term expires 1997
Louis Gobin, Alternate	term expires 1998
Caren Gallagher, Alternate	term expires 1998
Kevin Peck, Alternate	term expires 1998

#### BUDGET ADVISORY COMMITTEE

Kathryn Bickford	Victor Collinino
Lucy Cushman	June Sawyer
James Scamman, Sr.	Andrew Wiggin

#### MOSQUITO COMMISSION

Martin Wool	Cameron Sewall
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## SELECTMEN'S REPORT

Once again waste disposal and the closing of the landfill took up most of our time during the Spring and Summer of 1995. The landfill is now closed and the transfer station has been updated and running smoothly. The total cost of the closure did exceed our budget of \$90,000 by a small amount due to more requirements of the State. We made up the difference from other areas of our solid waste budget. We will now have to budget money for yearly testing but we feel we have a very safe closed landfill.

Our curbside rubbish and recycling program is working well. All our condominium developments are now involved in some manner with the program. We look forward to an increase in the recycling numbers in the months to come. Because of the large number of stops, we have had to move a portion of the collection routes to Saturday. We know that this has been a difficult adjustment for many and we thank those affected for being understanding and going along with the change. We have asked our contractor to try to eliminate Saturday collections. To that end, they are building at their expense a zero contact transfer station at our highway garage to help save time during the collection routes by reducing the number of trips to the incinerator in Haverhill, MA. We hope we will save enough time to move the Saturday collection back to a weekday. Please look for further details in the Spring of 1996.

We also worked on our new ballfield at Stratham Hill Park during this past Summer. After applying for and receiving a federal matching grant, the new field was started. Because we found ledge, we had to raise the field about one foot in elevation. This added expense used up more of our funds than budgeted. Consequently, we were not able to complete the fencing for the field. We are asking for funds this year to finish the new field and replace the fence at the present Little League field. The Park Association will be contributing towards this effort. The addition of the new field will help overcome the shortage of ballfields that we have had for many years.

Our other major construction project was at the firehouse. Last Town Meeting approved \$14,000 to rebuild the septic system and repave the parking lot. In the process of permitting the septic system design with the State, the floor drains in the firehouse became an issue requiring attention which was also accomplished. Because of the installation of a new emergency generator by the Stratham Volunteer Fire Department Association, a small addition was needed to be built to house the generator. To continue and finish the upgrade of the firehouse, we are asking for some funds this year in the Capital Improvements Program to replace the heating system with a more efficient one as well as replace the windows, upgrade the well with a submersible pump and some rewiring. With these projects accomplished, the firehouse should be much more cost efficient to operate and in good shape for some time.



In our continuing efforts to conserve land and protect important parcels, the Conservation Commission has acquired the remaining portion of the White Cedar swamp which adjoins the Gifford Farm. This brings us to the water issue. As most of you know, Hampton Water Works Company has found water in Stratham and is proposing to pump it to its customers in Hampton, North Hampton, and Rye. The Selectmen, feeling that the Town of Stratham has worked hard to preserve and protect our water supply for our use, found it inappropriate for this private company to benefit from its removal from the Town. Therefore, we have opposed the petition of Hampton Water Works to the Public Utilities Commission to be allowed to take the water. The State claims it is the trustee of the water for the benefit of all the citizens of the State. At the time of this report, we are in State ordered mediation with the water company to resolve our differences and to satisfy our objections and concerns.

With the help of the Rockingham Planning Commission, the Planning Board has undertaken an update of the Town's Master Plan. A committee of 15 residents has been assembled and have been working hard at reviewing and updating the chapters of the Master Plan. The Town has also asked the Office of State Planning to organize and conduct a Community Stewardship Program. The Stewardship Program is designed to get broad community input about issues and preferences facing Stratham. This program also has a steering committee which will bring their findings and recommendations to the Master Plan Review Committee for their consideration for inclusion in their report to the Planning Board.

Although the new plow truck which was approved at last Town Meeting was not delivered until mid-January of 1996, the Town's equipment has performed very well during the snowy month of December. The new truck was quickly put into service and now gives us a relatively up-to-date compliment of vehicles.

Protecting our natural resources such as water and holding on to our rural character by encouraging reasonable commercial development has its costs. As you can see, our legal expenses have gone up dramatically. The Selectmen feel these are justified in keeping with the goals of the Master Plan and our complex but comprehensive Zoning Ordinance. As the School Board works on dealing with the growth of the school population, the Town seems to be holding its own as far as operating costs are concerned. As our road network increases this year, we will be asking to add a person in the Highway Department. It is hoped that this person will double as a mechanic to cut some of our maintenance expenses.

Overall, it has been a busy and productive year and we look forward to serving you in the coming year. Please feel free to call with any concerns you might have as we will try to deal with them as best as we can. We thank you for all your support.

Stratham Board of Selectmen



## MINUTES OF TOWN MEETING

MARCH 14, 1995

The following ballot clerks were sworn in at 8:47 a.m. by the Town Clerk: Elaine Alexander, Patricia Sapienza, Stella Scamman, and Marice Alexander. Dwight Crow was sworn in at 1 p.m. and replaced Stella Scamman until the close of the polls at 8 p.m. The ballots counted prior to the opening of the polls were School 1659 and Town 1790. Moderator, Stephen J. C. Woods opened the polls at 9 a.m. with the reading of the warrant. Number of voters on the check list was 3642, the number of people voting in the election was 879.

Timothy Mason, Deborah Bailey, Christopher Rowe, Paul Anthony, Irving Tober, Deborah Woods, John Sapienza, Michael Daley, Kenneth Lanzillo, Lucy Smith, Kevin Rowe, James Scamman, William Petroski, and Paul Deschaine were sworn in as assistant moderators for the purpose of counting ballots at 8:09 p.m.

The following are the results of the balloting. An "\*" denotes the candidate elected.

Selectman for Three Years: Martin Wool 702\*

Trustee of the Trust Funds for Three Years: Kathryn Bickford \*

Trustee of the Library for Three Years (vote for two): William F. Clapp 585\*,  
Carol G. Landau 668\*

Cemetery Committee: George R. Brown 768\*

Article 2. Yes 364 No 506\*

Article 3. Yes 547\* No 253

Article 4. Yes 585\* No 196

Article 5. Yes 500\* No 314

Article 6. Yes 627\* No 208

Article 7. Yes 624\* No 176

Article 8. Yes 573\* No 199

Article 9. Yes 690\* No 124

March 17, 1995

Continuation of the March 14, 1995 Town Meeting. The Moderator opened the meeting at 7:30 p.m. with the reading of the warrant. Stratham Boy Scout Troop #185 presented the colours and led the salute to the flag. The moderator then read the dedication of the Town report to James F. Hayden and thank you to Ralph S. Walker Jr. (Stan) for his years of service to the Town of Stratham. The Moderator then made a recommendation that Article 14 be taken under consideration after Article 10 as the polls would we open for one hour and it would allow the meeting to continue during the voting. Motion made for special order of Articles by James Scamman and seconded by Elizabeth Gobin. Vote in the Affirmative.

Article 10. Budget - \$1,938,818.00

Martin Wool made motion to move. Seconded by John Sapienza. Mr. Wool explained salaries and formula used in arriving at the increases. He stated that many of our police officers had left after the town had sent them to police standards and training and they become certified because of the low salary we are offering them compared to other towns. Police Budget also increased because of the car lease being added to their budget rather than a special warrant article. Average increase is 6.3% Budget in cemetery was increased in order to allow for more surveying to be done. Fire Department is up, one item to be purchased is a new Defibrillator for the EMS. Highway Department has had to put a new engine in a truck and they have added a new line item, guard rails. Also insurance is down because of no new injuries but health insurance took a slight increase. The moderator then called for questions from the floor. A gentlemen asked why we do not have the policemen sign contracts after they complete the training. Selectman Sapienza explained the problems with hiring new officers and their being unfamiliar with the area and that our seasoned officers needed the increase in salary to give the community the very best coverage whether it be for a domestic or a break-in or whatever the situation. John Hutton asked for information pertaining to the additional highway person. He asked if this person would only be hired for the summer and then let go in the winter if he was not needed. Mr. Wool stated that he would. Tony Coddington asked if there was any documentation that the mosquito program does any good. Mr. Wool explained that before the program one could not go outside in the summer evenings at all, now with the program it is tolerable. Motion was moved and the budget was passed by an unanimous vote.

Article 14. Election of Planning Board Members.

Motion moved by Patricia Elwell and seconded by Mark Zalagens. Ms. Elwell spoke in length as to the reasons for the petition and asked that the meeting vote in favor of the article. Mr. Anthony Coddington spoke in favor of the article; he also cited the present board for unfair practices at their meetings and criticized the minutes of the meeting in respect to their lack of registering the many complaints from the abutters. Mr. John Polzella reminded the meeting that he was from the 60's era and was not afraid to protest to get his way on any matter. Barbara Mann spoke against the article. Lucy Smith also spoke against the article in retrospect to the days when she also was protesting the planning board decisions and then became a member of the board consequently realizing there are some things that cannot be done. Ms Smith asked that the meeting not make the Planning Board members politicians. Michael Elwell announcing that he represents many communities as an attorney in zoning matters and felt that the Planning Board, if elected, would be more accountable to the people. Christopher Rowe made motion to table the article, James Scarman seconded the motion. The moderator ruled the motion out of order. Atty. Gordon Snyder spoke against the article. Mr. James Stuart, former member of the Board of Adjustment spoke against the article citing the many changes the Planning Board has made over the years to make Stratham a desirable place to live. Karen Abrami spoke in favor of the article. Graeme Mann and John Muller spoke against the article. Joseph Derwiecki, Chairman of the Planning Board, spoke against the article and cited the many times the Planning Board had rejected plans because they did not meet the subdivision regulations. The Moderator opened the polls at 9:10 p.m. The polls closed at 10:10 p.m. The moderator selected several people for the counting of the ballots. Assistant moderator, Jerry Howard presided over the meeting. Results of the vote were Yes 100, No 127. Article defeated.

Article 11. CIP

John Sapienza moved the motion and William Petroski seconded. John Sapienza explained the various requests under the CIP. Joyce Rowe explained the functions of the Atlantic TurnKey Town Clerk computer program. There were many questions regarding the Chipper for \$24,000.00. John A. Hutton, III raised questions on the safety issue of the machine. He entered the following amendment: That the CIP be reduced by \$24,000.00 to exclude the chipper. The new figure to be \$205,000.00. Lucy Smith seconded the motion. Mr. Sapienza explained the cost to have a private company to do the work. The Fire Chief also had concerns about the material being stockpiled at the transfer station. Vote on the amendment in the negative. Vote on the motion in the affirmative.

Article 12. Lamprey Regional Cooperative Agreement

Martin Wool made the motion and it was seconded by John Sapienza. Vote in the negative.

Article 13. Septic system at Fire Station.

Motion moved by Robert Cushman, Acting Fire Chief and seconded by William Petroski. Vote in the affirmative.

Article 15. Property at 7 Stratham Heights Road

John Sapienza moved the motion. Seconded by Martin Wool. Vote in the affirmative.

Article 16. 1% Discount on Taxes

William Petroski moved the motion and John Sapienza seconded. Vote in the affirmative.

Article 17. Any Other Business.

Garrett Dolan thanked the Selectmen for the recognition given to the Eagle Scouts. Martin Wool announced that the recycling bins are available at the Town Office if anyone wishes a second bin the cost is \$10.00. He also thanked Stan Walker for his years of service as Fire Chief and Building Inspector. Stan received a standing ovation from the meeting. He then thanked all the volunteers for their support over the years. Mr. Wool spoke of the quality of the debate on Article 14. Mr. Sapienza congratulated Mr. Wool on his reelection and spoke of his first year as a Selectmen and Mr. Wool being the guarding force. The Rubbish issue was discussed and the fact that the contract was written on 1500 stops and now the company discovers that there are over 1700 pickups, therefore, a third rubbish day may need to be added, maybe a Saturday.

A motion for adjournment was heard at 10:37 p.m. by Kevin Rowe.

Respectfully submitted,

Joyce A. Rowe  
Town Clerk-Tax Collector



STATE OF NEW HAMPSHIRE

THE POLLS WILL BE OPEN FROM 8 A.M. TO 8 P.M.

To the inhabitants of the Town of Stratham in the County of Rockingham in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Stratham Municipal Center on Tuesday, on the twelfth day of March 1996, next at eight of the clock in the forenoon, to act upon the following subjects:

ARTICLE 1: To choose all necessary Town Officers for the year ensuing.

Are you in favor of the adoption of the following amendments proposed by the Stratham Planning Board for the Town of Stratham Zoning Ordinance which would read as follows:

ARTICLE 2: (Clarification of several residences on a farm)

- A. SECTION II DEFINITIONS 2.1.6 Agriculture, Farm, farming: (fourth line) after the word "employees" add the following language, "whose residency and occupancy on the property is solely related to the operation of the agricultural and farming operations."

The Planning Board recommends this article.

ARTICLE 3: (Lessen and Change reporting dates within Section XIV Growth Management and Innovative Land Use Controls)

- a. Section 14.5.1--to replace the date "February 15" with the date "May 15",
- b. Section 14.5.2--to replace the words "July 20 and January 20 (of the next year)" with the words "May 15 and November 15".

The Planning Board recommends this article.

ARTICLE 4: (References to Routes 101, 108 and 33)

- a. All sections of roadway formerly Route 51 and presently numbered Route 101 would be referenced as "Routed 101",
- b. All sections of roadway from newly numbered Route 101 to the Stratham traffic circle at the intersection of Route 108 would be referenced as "Route 108:", and
- c. All sections of roadway from the Stratham traffic circle at the intersection of former Route 101 east to the Greenland town line would be referenced as "Route 33.".

The Planning Board recommends this article.



ARTICLE 5: (Open Space Setbacks)

- a. To add in SECTION II: DEFINITIONS, in appropriate alphabetical order, the following definition: "Open Space Setback: The distance extending across the full width of a lot between the front, side and rear lot lines and the nearest point of the nearest part of any constructed or erected improvement, such as gravel, pavement and other man-made improvements, but exclusive of drainage structures, septic systems, access drives and walkways. Exclusive of access drives and walkways, the distance between the property line and improvement shall be open to the air and in accordance with 2.1.39, Open Space, of this ordinance."
- b. To renumber accordingly; and
- c. To add to SECTION IV: DIMENSIONAL REQUIREMENTS Section 4.2 TABLE OF DIMENSIONAL REQUIREMENTS the following columns:

	"Front <u>Open Space Setback</u>	Side and Rear <u>Open Space Setback</u>
<u>District</u>		
Residential/Agricultural	N/A	N/A
Manufactured House/ Mobile Home	N/A	N/A
Professional/Residential	35'minimum/50'average	25'minimum
Town Center	35'minimum/50'average	35'minimum
General Commercial	35'minimum/50'average	35'minimum
Office/Research Park	35'minimum/50'average	35'minimum
Industrial	25'minimum/50'average	25'minimum"

The Planning Board recommends this article.

ARTICLE 6: (Two buildings on One Lot)

- a. To add a new subsection in SECTION IV: DIMENSIONAL REQUIREMENTS, as follows:  
  
"4.1.3 More than one building may be allowed on a lot in the General Commercial, Town Center, Industrial and Office/Research Park districts provided that there is a minimum distance of sixty (60) feet, separating each of the buildings."

The Planning Board recommends this article.

ARTICLE 7: (Changes to Sign Ordinance relating to sign illumination)

- a. Section 7.2.3 (e) (third line) place a "." after the word "uses" and delete the remainder of the sentence.

The Planning Board recommends this article.

ARTICLE 8: (Limitations on Outside storage)

- a. To add to SECTION V: SUPPLEMENTARY REGULATIONS the following subsection:

"5.5 OUTSIDE STORAGE

Storage of materials used in conjunction with a permitted use within any district shall be permitted. However all goods and materials must be stored in accordance with the minimum yard dimensions specified in 4.2 Table of Dimensional Requirements."

The Planning Board recommends this article.

ARTICLE 9: (Adoption of a Biosolids Ordinance)

- a. To create a new SECTION XIV SEWAGE SLUDGE AND RESIDENTIAL SEPTAGE APPLICATION which would read as follows:

SECTION XIV  
SEWAGE SLUDGE AND RESIDENTIAL SEPTAGE APPLICATION

14.1 Purpose and Intent

The purpose of this Section is to promote and insure the public health and safety of the citizens of the Town of Stratham by imposing additional requirements for the land application and surface disposal of sewage sludge and residential septage as well as requirements which are more stringent than the requirements set forth in 40 CFR 503.1 et seq. See 40 CFR 503.5(b). Furthermore, it is the intent of this section to promote the continued use and viability of agricultural farm land and protect aquifer areas and their recharge areas while simultaneously promoting the economic and responsible management, handling and disposal of biosolids and residential septage via land applications. If at any time the Federal Government and or the State of New Hampshire, adopts more stringent requirements than the corresponding requirements of this Ordinance, the more stringent requirements shall control.

14.2 Definitions

The words and terms of this Section shall be defined as set forth in the 1994 edition of 40 CFR 503.1 et seq. The following additional terms shall be incorporated into this ordinance:

- 14.2.1 Class B: refers to a specific classification and level of pathogen reduction in sewage sludge and residential septage.
- 14.2.2 Land Application: means the application of septage or sludge directly to the ground surface, whether or not the material is incorporated into the surface soil.
- 14.2.3 Owner: means the owner of land which septage and/or sludge is placed.
- 14.2.4 Priority Pollutant Scan: means an analysis performed in accordance with test method 8240 of "Test Methods for Evaluating Solid Waste", Volume IB, Laboratory Manual, Physical/Chemical Methods, identified as EPA SW846, dated November 1986.
- 14.2.5 Stockpiling: means the placement of sludge on land for storage prior to land application.

### 14.3 Uses

#### 14.3.1 Prohibited

The use and disposal of sewage sludge and residential septage, including, but not limited to, the stockpiling, treatment, and land application of sewage sludge, biosolids and/or septage is hereby prohibited in Aquifer/Water Supply Districts within the Town of Stratham, except as otherwise noted in this ordinance.

#### 14.3.2 Exemptions

The following operations or activities shall be exempt from this Section:

- a. the hauling and/or transportation of sewage sludge and residential septage over municipal roads;
- b. the use of composted materials for residential lawn and garden applications. For the purpose of this ordinance sewage sludge, residential septage and/or "biosolids" shall not be used for residential lawn and garden applications.
- c. Municipal septage lagoons, as permitted under RSA 485-A.

#### 14.3.3 Allowed Uses

Within all other zoned districts except those listed in section 14.3.1 above, Class B sewage sludge and residential septage may be stored, stockpiled, treated, applied and/or transported to a specific site. This permitted use is subject to site plan review and meeting the requirements which are set forth in this Section, as well as any and all



State and Federal standards or requirements, including the applicable requirements of 40 CFR 503.1 et seq.

In order to safeguard against adverse water quality and public health effects, all sludge and residential septage transported into, stockpiled within, or land applied must meet the Class B pathogen requirements of 40 CFR 503.32(a) and the vector control requirements of 40 CFR 503.33(a)(1) before it is transported into the Town of Stratham.

#### 14.3.4 Uses by Conditional Permit

Within permitted zoned districts Class B sewage sludge and residential septage may be stored, stockpiled, treated, applied and transported to a specific site, which was formerly used or is presently being operated for the excavation of gravel, as permitted under RSA 155:E. The application shall be completed in accordance with the Best Management Practices, dated June 1995, as written by the University of New Hampshire Cooperative Extension. Said uses shall be subject to a conditional use permit and site plan approval from the Town of Stratham Planning Board.

#### 14.4 Application, Notification and Reporting Requirements

In addition to complying with all record keeping and reporting requirements imposed by the State and Federal Government, any person planning to transport to, stockpile on, treat, or land apply sewage sludge or residential septage shall submit all of the following information to the Planning Board for Site Plan Review.

The applicant shall receive Planning Board approval, with any conditions as the Planning Board deems necessary, and shall at a minimum, wait until the appeal period has lapsed prior to the receipt of the sewage sludge and/or residential septage. The following information shall be supplemental information required in conjunction with the Site Plan Review requirements for Planning Board review of proposed use, transport, stockpiling and/or land application of sewage sludge and/or residential septage:

##### 14.4.1 Site Plan Requirements:

A site plan which illustrates the following with respect to any area in which sludge/septage is to be stockpiled, treated or applied to land:

- a. A plan prepared at a scale not to exceed the scale of 1"=100', with 2' topographic contours and all relative property boundaries;
- b. A plan, prepared at a scale not to exceed the scale of 1"=100' which includes Order One Soil Survey information for the land application area and for the areas within 100' of the land application area;



- c. The location and size of the stockpiling area(s);
- d. The location, limits, and acreage of the land application area;
- e. The quantities of sewage sludge to be land applied and/or stockpiled and a stormwater management plan for the stockpile area. Stockpiles are not to be located less than 500' from a property boundary/line;
- f. All areas of hydric soils, streams and open bodies of water within 100 feet of the stockpiling, treatment and land application area(s);
- g. All adjacent wells, including the wells of all abutters, within 300 feet of the stockpiling, treatment and land application area(s);
- h. All roads within the Town of Stratham to be used for the transport of septage/sewage sludge, the frequency of use of these roads and the maximum quantities to be hauled on a daily/weekly/monthly basis;
- i. An on-the-ground delineation of the application area.

#### 14.4.2 Written Reports for Site Plan Review Application

- a. The name, address, telephone number, and NPDES permit number of the Sludge Generating Facility;
- b. The name, address, telephone number and NPDES permit number of any and all Sewage Sludge Treatment Facilities, if different from the Generating Facility;
- c. The name, address, telephone number, date of birth and license number of the Sewage Sludge and/or Septage Hauler;
- d. The name, address, date of birth and telephone number of the land owner;
- e. The name, address, date of birth, mailing address, business and telephone number of the person stockpiling and applying the sewage sludge and/or residential septage to the land;
- f. The name, address, date of birth and telephone number of the applicant;
- g. Laboratory Reports of all test results in accordance with the Best Management Practices as written by the University of New Hampshire Cooperative Extension;
- h. The planned delivery date, or delivery dates;

- i. The planned stockpiling time period (s), the location of said stockpiles and the management measures proposed to minimize stormwater run-off and odor.
- j. A narrative description of the treatment method used to meet Class B Sewage Sludge and/or Residential Septage requirements;
- k. The total surface area of the planned application;
- l. The total sludge volume to be applied;
- m. Previous land application data, including the cumulative site loading to date, and the site loading from the previous 2 years;
- n. The number of land applications that can be performed without exceeding the cumulative pollutant loading rate set forth in Table Two (2) of 40 CFR 503.13;
- o. A description of the intended capacity and life of the site and whether septage, sludge or both will be applied;
- p. A certification prepared by a licensed soil scientist, that the soil limits shall not exceed standards as stated in the Best Management Practices as written by the University of New Hampshire Cooperative Extension as applicable;
- q. Written permission and/or executed contracts that any owner of land in a residentially- zoned district consents to the stockpiling and/or application of sewage sludge and/or residential septage to their land by the applicant.
- r. A list of all local and state permits or approvals which are required and whether the permits/approvals have been obtained or are pending.
- s. A history of the site use covering 20 years immediately prior to submission of the application;
- t. Site or facility design plans and specifications in accordance with Part Env-Ws 806.
- u. Operating plans in accordance with Part Env-Ws 806;
- v. Whether the applicant or any person participating in the septage/sludge generation or application process has been convicted on a criminal misdemeanor charge under any statute implemented by the State of New Hampshire Department of Environmental Services within five years prior to the date of application or on a criminal felony charge under any statute implemented

by the Department of Environmental Services within ten years prior to the date of application; and

- w. If the above information raises questions relative to the adequacy of protection of the environment and public health or safety, such other information as the Planning Board determines necessary to assure compliance with these rules and to protect the public health and safety of the environment.
- x. If the applicant is not the owner, the application shall be accompanied by a written statement signed by the owner that the owner is aware that the application is being filed and has given permission to the applicant to file the application and to enter upon the land for the purposes of site investigation and construction and operation of the septage/sludge disposal site in the event that the Town of Stratham issues the permit.
- y. Each application shall be submitted in quadruplicate and shall be accompanied by a fee, the amount to be set by the Board and included in the Site Plan Review Regulations.

#### 14.4.3 Site Plan Review Approval Conditions

At a minimum the following conditions shall be imposed under the Planning Board's Site Plan Review process:

- a. Written Approval. No applicant shall take delivery of any sewage sludge and/or residential septage until such time as the Planning Board, or their duly authorized representative has provided the applicant with approval in writing. Such approval shall not be automatically given by the Board, but rather shall only be given once the Board has been fully satisfied that the applicant has met and will continue to meet the reporting requirements of this section, and has demonstrated to the Board that the proposed application will not present a threat to the health or public safety risk to the applicant, the property owner, the abutters of the land receiving sewage sludge and/or residential septage and any parcels which will be subject to or adjacent to land application.
- b. Stockpiling. The stockpiling of all Class B sewage sludge and/or residential septage shall be done in conformance with all State and Federal requirements, including the requirements of 40 CFR 503.1 et seq and Best Management Practices for Biosolids, except as noted below. In addition, Class B sewage sludge and/or residential septage may only be stockpiled on site if it is properly secured to limit airborne dispersal of sludge and/or residential septage from the pile, storm water transportation of the sludge and/or residential



septage and infiltration of leachate from the sewage sludge and/or residential septage into the ground water. Sewage sludge and/or residential septage shall not be stockpiled for more than ninety (90) days from the first date of receipt. Storage of the sewage sludge and/or residential septage shall comply with the Best Management Practices. No stockpiling shall occur within 500 feet from any property line and 300 feet from on-site dwellings and private water supplies.

- c. Minimum Level of Materials. Any and all sewage sludge and/or residential septage must arrive on site in a Class B condition. No treatment will be permitted on the site, except for that treatment which has been pre-approved by the Planning Board or their duly authorized representative.
- d. Best Management Practices. The land application of all sewage sludge and/or residential septage shall be done in accordance with the general requirements and management practices set forth in 40 CFR 503.12 and 503.14 respectively and the Best Management Practices for Biosolids. In addition to meeting State and Federal Vector Attraction Reduction Requirements (VARRS), including those set forth in 40 CFR 503.33, (including at least one of the VARRS in Section 503.33(b)(1) through 503.33 (b)(8) which must have been conducted at the generation site), all sewage sludge applied to the land must be incorporated into the soil within twenty-four hours of application, unless a specific exemption has been granted by the Planning Board.
- e. Testing. All testing shall be conducted in accordance with the Best Management Practices, State requirements 40 CFR 503.1 et seq. and local requirements (including the total recoverable analysis of the metals listed in Table 3, Section 503.13). These test results shall be completed by a certified laboratory and submitted to the Board of Selectmen with a certification from the applicant that the applications have not exceeded the above noted standards. Test results shall be submitted on a per load basis and before the applicant takes delivery of any sewage sludge in the Town of Stratham. These tests shall be conducted for each and every generation site and any and all testing costs shall be borne by the applicant.
- f. Record Keeping.
  - 1. Every hauler permit holder shall maintain records of each load of septage hauled, including identification of the date hauled, the name and address of the client, the source of the septage hauled, and the disposal site or wastewater treatment facility at which the load was discharged.

2. Every septage/sludge disposal site permit holder shall maintain records of each load of septage or sludge received at the site, including identification of:
  - a. The date received;
  - b. The hauler delivering the load;
  - c. The source of the material;
  - d. The volume received; and
  - e. The town municipality (ies) from which the material originates.
3. Every person who land applies or stockpiles sludge shall maintain record of each load of sludge received at each site, including identification of:
  - a. The date received;
  - b. The hauler delivering the load;
  - c. The source of the material;
  - d. The sludge quality certification number, if applicable;
  - e. The volume received;
  - f. The municipality (ies) from which the material originates.
4. Records shall be maintained by the permit holder or the person undertaking the activity, as applicable, and shall be provided to the local municipality for review on an on-going basis.
5. Records shall be maintained for a minimum of three years. Prior to disposing of any records, the permit holder or the person undertaking the activity, as applicable, shall submit a written request to the Board of Selectmen for permission to dispose of the records. If the Boards determine that no enforcement actions are pending on contemplated for which the records are or would be necessary, the Board of Selectmen and the Planning Board shall authorize the applicant to dispose of the records.

g. Site and Management Plan Requirements.

Each operating plan for a land application site shall include the following:

1. Normal hours of operation of the site;
2. Proposed route(s) of access to the site;
3. Method of application and incorporation;
4. Storage or stockpiling provisions;
5. Anticipated source of material and anticipated service area;

6. Quantity of material expected on a periodic basis, such as daily, weekly or monthly, and quantity of material expected over the entire life expectancy of the site, if applicable;
7. The type of treatment required by 40 CFR 503 before application;
8. Record keeping procedures;
9. Measures to be taken to control vectors;
10. A detailed odor control plan explaining the type of odors what will be generated by the activity and the procedures that will be used to address and resolve any odor complaints;
11. Procedures for monitoring soil ph by UNH Analytical Services or by a method which produces results comparable to UNH Analytical Service's results and analysis of the sludge by a laboratory certified by the New Hampshire Department of Environmental Services or other appropriate agency, to analyze wastewater for VOCs and metals;
12. If to be applied to an agricultural field, the applicant shall provide the following: a list of crops to be grown; the agronomic uptake rate calculations prepared in accordance with Best Management Practices (BMPs), the disposition of crops grown and the annual nitrogen loading and annual and lifetime heavy metals loading calculations; and any other specific management practices designed to ensure compliance with this ordinance.

h. Minimum Operating Standards for Land Application.

1. The operation of all facilities which septage and/or sludge through land application shall comply with federal regulations as specified in 40 CFR 503, in accordance with an operating plan per Env-Ws 806.02 and in accordance with the requirements specified in this ordinance.
2. No spreading shall be done on frozen or snow covered ground or when the ground is wet due to precipitation or flooding.
3. No spreading shall be done on land which has a slope greater than 8 percent, that is, an 8 foot rise in 100 feet.
4. No spreading shall be done on any hydric soils as defined in Env-Ws 1014.02 or in areas exhibiting seasonal ponding.



5. Stockpiling shall not be permitted on the 100-year flood plain.
  6. No person shall land apply septage or sludge in the following areas :
    - a. Within 500 feet of any off-site dwelling, off-site well or any surface drinking water supply;
    - b. Within 300 feet of any on-site dwelling or on-site well;
    - c. Within 100 feet of any public road or property boundary;or
    - d. In areas where stockpiling of manure of keeping of farm animals is prohibited.
    - e. No sewage sludge or residential septage shall be placed within 150 feet of streams, tributaries, ponds lakes, seeps or wetland areas.
  7. Sludge shall be incorporated into the soil within 24 hours of spreading unless an exemption is granted by the Planning Board under 14.4.3.d of this section.
- i. Sludge Management Requirements.
1. Transportation.
    - a. Any person transporting sludge shall ensure that all vehicles are covered so as to not create odors or a public health hazard.
    - b. Sludge being transported to a land application or stockpiling site shall meet Class B pathogen requirements prior to being transported.
  2. Stockpiling.
    - a. No person shall stockpile sludge which has not met Class B pathogen reduction requirements.
    - b. No person shall stockpile sludge at a land application site for longer than ninety (90) days.
    - c. Any person stockpiling sludge for longer than 7 days shall cover the stockpile with an odor control material, such as lime, wood ash or cement kiln dust, to minimize odors.

- d. Sludge shall be stockpiled as far as possible from any dwelling or well, but in no case closer than 500 feet.

3. Sludge Quality Certification.

- a. Prior to stockpiling or land application of any sludge, the person proposing to undertake the activity shall obtain a sludge quality certification as specified in this section.
- b. To apply for a sludge quality certification, the person shall submit the following to the appropriate State or Federal Agency as applicable:
  - 1. Name and address of the treatment facility which has generated or will generate the sludge;
  - 2. Name, title, and telephone number of the person who is responsible for the operation of the treatment facility;
  - 3. Description of all wastewater contributors and the chemical constituents of their wastewater;
  - 4. The volume of sludge generated monthly by the treatment facility for the last two years;
  - 5. The discharge monitoring reports from the treatment facility for the last two years;
  - 6. A description of the process to achieve Class A and B pathogen reduction requirements;
  - 7. A priority pollutant scan of the sludge from the treatment facility taken within the last six months;
  - 8. An analysis of at least three representative samples of sludge from the treatment facility, taken at least 30 days apart within the last 6 months for the following:
    - a. Arsenic, measured as mg/kg;
    - b. Cadmium, measured as 25mg/kg;
    - c. Chromium, measured as mg/kg;
    - d. Copper, measured as mg/kg;

- e. Percent dry solids;
- f. ph;
- g. Lead, measured as mg/kg;
- h. Mercury, measured as mg/kg;
- i. Molybdenum, measured as mg/kg;
- j. Nickel, measured as mg/kg;
- k. percent ammonia nitrogen;
- l. Percent nitrate-nitrite;
- m. Percent total kjeldahl nitrogen;
- n. Percent organic nitrogen;
- o. Selenium, measured as mg/kg; and
- p. Zinc. measured as mg/kg.

9. Each application shall be submitted in compliance with applicable State and Federal regulations.

j. Testing.

The Town of Stratham reserves the right to require security in accordance with RSA 674:44 to insure the proper management and application of septage and sludge. In the event that the Planning Board and/or the Board of Selectmen question the accuracy and authenticity of the materials being stockpiled and/or applied, they shall have the authority to have an independent consultant review any or all aspects of the septage and/or sludge operation at the owner's sole expense." and

b. to renumber subsequent sections accordingly.

The Planning Board recommends this article.

ARTICLE 9: (Special Promotions/Sales)

a) Section 3.6, add new section F.13 and G. 10, which shall read as follows:

"R/A MAH PRE TC GCM ORP IND

Special Promotional Sales X X X P P X X"; and  
and displays (FN 5)

b) to add footnote #5 which shall read "Special promotional sales and displays shall be allowed by permit only and shall be limited per business to eight (8) days annually, with each promotional period not to exceed four (4) consecutive days in length. Such a permit shall be issued by the Code Enforcement Officer. The setback requirements shall comply with SECTION IV. DIMENSIONAL REQUIREMENTS, of this Ordinance."

The Planning Board recommends this article.



ARTICLE 10: (Map Amendment Submitted by Petition)

Are you in favor of the adoption of the following amendment proposed by James A. Bond and twenty five registered voters of the Town of Stratham for the Town of Stratham Zoning Ordinance which would read as follows:

"Are you in favor of amending the zoning describing the Professional/Residential district in Stratham to include the property on Emery Lane, Map 10, Lot 4, located on the east side of Emery Lane with frontage on both Emery Lane and Portsmouth Avenue? The property is currently zoned agricultural."

The Planning Board recommends this article.

\*\*\*\*\*

THE FOLLOWING ARTICLES WILL BE VOTED ON FRIDAY, MARCH 15, 1996  
AT 7:30 P.M. AT THE STRATHAM MUNICIPAL CENTER,  
10 BUNKER HILL AVENUE.

\*\*\*\*\*

ARTICLE 11: To raise such sums of money as may be necessary to defray general town charges for the ensuing year and make appropriations for the same.

The Board of Selectmen recommends this article.

ARTICLE 12: To see if the Town will vote to raise and appropriate the sum of One Hundred Twenty Five Thousand Dollars and no cents (\$125,000.00) to implement the Capital Improvements Program for 1996 as presented in the Town Report and approved by the Planning Board. This is a special warrant article which will be non-lapsing until the specific items are completed or obtained but shall in no case be later than five (5) years from this appropriation per RSA 32:7 (VI).

The Board of Selectmen recommends this article.

ARTICLE 13: To see if the Town will vote to find it expedient to acquire or establish a municipal water system under the authority given in RSA 38 and to authorize the Selectmen to effectuate same. A two thirds (2/3) ballot vote is required.

The Board of Selectmen recommends this article.

ARTICLE 14: By petition of Patricia L. Elwell and twenty seven (27) others: To see if the Town will vote to designate Stratham Heights Road, River Road, and Union Road as scenic roads; and thereby to prohibit the cutting, damage or removal of trees, and the tearing down or destruction of stone walls, by the State, the Town or a utility, without prior permission either by the Stratham Planning Board after a public hearing or by the landowner, except in an emergency which poses an imminent threat to safety, property or the restoration of utility service, as set forth in RSA 231:157, :158.

ARTICLE 15: To see if the Town will vote to raise and appropriate the sum of Seven Thousand Dollars and no cents (\$7,000.00) for the purpose of purchasing a vote tabulation system. This is a special warrant article which will be non-lapsing until this purpose is accomplished but shall in no case be later than two (2) years for this appropriation per RSA 32:7 (VI).

The Board of Selectmen recommends this article.

ARTICLE 16: To see if the Town will vote to authorize the Stratham Fair to reconstruct and enlarge Food Stand Number 2 at Stratham Hill Park, to approximately 38' x 30' in size and in the same general location as is current, at no cost to the Town.

The Board of Selectmen recommends this article.

ARTICLE 17: To see if the Town will vote to raise and appropriate the sum of Two Hundred Dollars and no cents (\$200.00) to support the Retired and Senior Volunteer Program (R.S.V.P.), a non-profit organization sponsored by the Portsmouth Housing Authority.

The Board of Selectmen recommends this article.

ARTICLE 18: To see if the Town will vote to authorize indefinitely, until specific rescission of such authority by an Annual Town Meeting, the Board of Selectmen to accept such trusts as authorized under RSA 31:19 without further action by the Town.

The Board of Selectmen recommends this article.

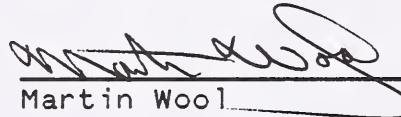
ARTICLE 19: To see if the Town will vote to allow a One Percent (1%) discount on such property taxes as are paid in full within Fifteen (15) days from the day the tax warrant is committed to the Tax Collector, the date to be printed on the tax bill.

The Board of Selectmen recommends this article.

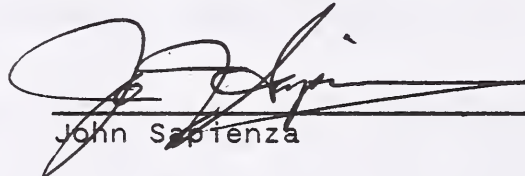
ARTICLE 20: To transact any other business that may legally come before this meeting.

Given under our hands and seal, this twelfth day of February in the year of our Lord nineteen hundred and ninety six.

Selectmen of Stratham, NH

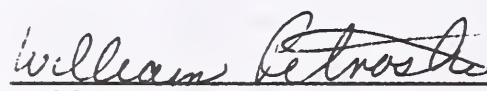
  
Martin Wool

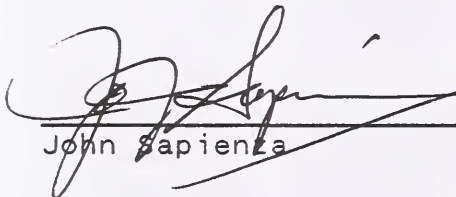
  
William Petroski

  
John Sapienza

A true copy of Warrant--Attest:

  
Martin Wool

  
William Petroski

  
John Sapienza



# TOWN BUDGET

	1996 PROPOSED
EXECUTIVE	\$151,042
ELECTION & REGISTRATION	\$3,220
FINANCIAL ADMINISTRATION	\$52,800
LEGAL EXPENSES	\$80,000
EMPLOYEE BENEFITS	\$64,810
PLANNING AND ZONING	\$54,018
GENERAL GOVERNMENT BUILDINGS	\$68,770
CEMETERIES	\$23,330
INSURANCES	\$163,058
UNEMPLOYMENT COMPENSATION	\$1,000
POLICE	\$386,709
FIRE	\$71,811
EMERGENCY MANAGEMENT	\$1,200
HIGHWAYS & STREETS	\$403,952
STREET LIGHTING	\$5,900
SOLID WASTE MANAGEMENT	\$268,809
PEST CONTROL	\$25,475
HEALTH AGENCIES	\$25,655
ANIMAL CONTROL	\$3,000
DIRECT ASSISTANCE	\$6,000
INTERGOVERNMENTAL WELFARE PAYMENTS	\$100
PARKS	\$27,010
LIBRARY	\$101,445
PATRIOTIC PURPOSES	\$750
RECREATION COMMISSION	\$27,000
INTEREST ON TAN'S	\$70,000
	-----
TOTAL APPROPRIATIONS	\$2,086,864

BOARD OF SELECTMEN  
-----  
MARTIN WOOL  
WILLIAM PETROSKI  
JOHN SAPIENZA

BUDGET COMMITTEE  
-----  
KATHRYN BICKFORD  
VICTOR COLLININO  
JUNE SAWYER  
JAMES SCAMMAN  
LUCY CUSHMAN  
ANDREW WIGGIN

# STRATHAM CAPITAL IMPROVEMENTS PROGRAM--PROJECT SUMMARY IN \$000

AS APPROVED BY THE PLANNING BOARD ON JANUARY 24, 1996

PROJECT TITLE/DEPARTMENT	1996	1997	1998	1999	2000	2001
General Govt.						
Land Conservation Fund	10	10	10	10	10	10
Municipal Center Roof Replacement		35				
Protection of Persons/Property						
Fire Dept. Capital Reserve Fund		30	30	30	30	30
Firehouse Energy Improvements	33					
Public Works and Highways						
1 ton dump truck	36					
Dump Truck w/plow		80		80	80	80
Sand & Salt Storage Facility				100		
3/4 ton 4wd pickup w/plow	26		29			29
Backhoe/loader			73			
Recreation						
Facilities development*	20					
Totals*	125	155	142	220	120	149

\* Net to be raised from taxes is \$120,000 in 1996 due to a \$5,000 contribution from the Park Association.

# BUDGET OF THE TOWN OF STRATHAM

EXPENSES:	1995 APPROPRIATION	1995 ACTUAL	1996 PROPOSED
EXECUTIVE	\$139,746	\$136,347	\$151,042
ELECTION & REGISTRATION	\$805	\$867	\$3,220
FINANCIAL ADMINISTRATION	\$44,250	\$41,970	\$52,800
LEGAL EXPENSES	\$12,000	\$17,527	\$80,000
EMPLOYEE BENEFITS	\$56,055	\$51,352	\$64,810
PLANNING AND ZONING	\$51,283	\$48,227	\$54,018
GENERAL GOVT. BLDGS.	\$58,150	\$50,841	\$68,770
CEMETERIES	\$22,250	\$22,335	\$23,330
INSURANCES	\$153,614	\$150,104	\$163,058
UNEMPLOYMENT COMPENSATION	\$1,000	\$1,014	\$1,000
POLICE	\$359,880	\$338,438	\$386,709
FIRE	\$53,250	\$55,906	\$71,811
EMERGENCY MANAGEMENT	\$1,200	\$1,352	\$1,200
HIGHWAYS & STREETS	\$361,915	\$300,555	\$403,952
STREET LIGHTING	\$5,900	\$4,665	\$5,900
SOLID WASTE MANAGEMENT	\$368,174	\$374,935	\$268,809
PEST CONTROL	\$22,000	\$22,000	\$25,475
HEALTH AGENCIES	\$24,363	\$24,363	\$25,655
ANIMAL CONTROL	\$3,000	\$1,574	\$3,000
DIRECT ASSISTANCE	\$6,000	\$1,926	\$6,000
INTERGOVT. WELFARE PAYMENTS	\$1,000	\$0	\$100
PARKS	\$25,210	\$23,188	\$27,010
LIBRARY	\$85,873	\$85,873	\$101,445
PATRIOTIC PURPOSES	\$900	\$585	\$750
RECREATION COMMISSION	\$31,000	\$24,102	\$27,000
INTEREST ON TAN'S	\$50,000	\$73,613	\$70,000
TOTAL APPROPRIATIONS	\$1,938,818	\$1,853,659	\$2,086,864
SOURCES OF REVENUE:	1995 ESTIMATED	1995 ACTUAL	1996 ESTIMATED
LAND USE CHANGE TAXES	\$14,000	\$9,780	\$20,000
INTEREST & PENALTIES ON TAXES	\$150,000	\$105,291	\$90,000
YIELD TAXES	\$600	\$0	\$600
MOTOR VEHICLE PERMITS	\$570,000	\$676,454	\$600,000
BUSINESS LICENSES & PERMITS	\$10,000	\$22,874	\$15,000
DOG LICENSES	\$4,200	\$5,031	\$4,500
SHARED REVENUE	\$140,877	\$191,007	\$140,877
HIGHWAY BLOCK GRANT	\$75,804	\$62,652	\$76,170
REIMBURSEMENTS (fed./state/priv.)	\$1,200	\$3,778	\$3,000
INCOME FROM DEPARTMENTS	\$71,910	\$80,148	\$69,400
RENT OF TOWN BUILDINGS	\$7,500	\$15,678	\$20,000
SALE OF TOWN PROPERTY	\$10,000	\$11,533	\$14,500
INTEREST ON INVESTMENTS	\$25,000	\$79,837	\$60,000
CABLE TV FRANCHISE FEE	\$20,000	\$21,580	\$20,000
TRUST AND AGENCY FUNDS	\$5,000	\$4,500	\$5,600
TOTAL REVENUES	\$1,106,091	\$1,290,143	\$1,139,647



1995 TOWN CLERK REPORT

AUTOMOBILE REGISTRATIONS.....	\$ 676,592.00
TITLES.....	2,572.00
U.C.C. FILINGS.....	3,594.71
VITAL RECORDS.....	2,198.00
DOG LICENSES.....	4,507.00
DOG FINES.....	249.00
DOG FORFEITURES.....	275.00
FILING FEES.....	1.00
DREDGE & FILL PERMITS.....	20.00
MUNICIPAL AGENT FEES.....	14,132.00
OTHER LICENSES.....	<u>34.50</u>
TOTAL COLLECTED.....	\$ 704,175.21
REMITTED TO TREASURER	\$ 704,175.21

RESPECTFULLY SUBMITTED,

JOYCE A. ROWE,

TOWN CLERK/TAX COLLECTOR

TAX COLLECTOR'S REPORT

Fiscal Year Ending December 31, 1995

TOWN OF STRATHAM

-DR-

.....Levies of.....

Uncollected Taxes - Beginning  
of Fiscal Year:  
Property Taxes.....  
Added Taxes  
Added Interest

1995

1994

\$ 841,488.71  
2,316.33  
10.12

Taxes Committed to Collector:

Property Taxes \$ 8,098,259.30  
Added Taxes 2,676.31

Overpayments:

Property taxes 5,973.43  
Land Use Change 9,870.00

Interest Collected on  
Delinquent Taxes 1,657.44 39,421.92

TOTAL DEBITS \$ 8,118,436.68 \$ 883,237.08

-CR-

Remitted to Treasurer During  
Fiscal Year:

Property Taxes \$ 7,211,217.44 \$ 830,059.90  
Overpayments 5,973.43  
Land Use Change 9,870.00  
Interest 1,657.44 39,421.92  
Added Taxes 2,650.19

Discounts Allowed: 51,772.01 16.32

Abatelements Made:  
Property Taxes 2,003.30 13,738.94

Uncollected Taxes End of  
Fiscal Year:

Property Taxes 833,292.87

TOTAL CREDITS: \$ 8,118,436.68 \$ 883,237.08

SUMMARY OF TAX LIEN ACCOUNTS

FISCAL YEAR ENDED DECEMBER 31, 1995

TOWN OF STRATHAM

..... Tax Liens on Acc't of Levies.....

	1994	1993	1992	PRIOR
Balance of Unredeemed Taxes Beginning of Fiscal Year		\$204,231.95	\$138,122.77	\$ 3,495.09
Liens Executed During Fiscal Year	\$305,166.42	24,488.47		
Interest & Costs Collected	10,212.72		45,309.33	
TOTAL DEBITS	\$315,379.14	\$228,720.42	\$183,432.10	3,495.09
REMITTANCE TO TREASURER:				
Redemptions	\$192,844.42	\$133,945.83	\$137,774.74	
Interest/Costs	10,212.72	24,488.47	45,309.33	
Abatements of Unredeemed Taxes	17.31	209.36	61.29	
Liens Deeded to Town		298.33	260.32	3,430.00
Unredeemed Liens Balance end of year	\$112,304.69	\$ 69,778.43	\$ 26.42	\$ 65.09
TOTAL CREDITS	\$315,379.14	\$228,720.42	\$183,432.10	\$ 3,495.09



# 1995 TREASURER'S REPORT

RECEIVED FROM TAX COLLECTOR		
1995 Property Tax	\$7,211,217.44	
1995 Property Tax Interest	\$1,657.44	
1994 Property Tax	\$543,265.37	
1994 Property Tax Interest	\$21,026.45	
Tax Redemptions	\$464,564.99	
Interest on Redemptions	\$80,010.52	
Added taxes & Interest	\$4,960.32	
Tax Overpayments	\$5,973.43	
Income from Current Use Land Change	\$9,780.00	
TOTAL FROM TAX COLLECTOR	\$8,342,455.96	
RECEIVED FROM TOWN CLERK		
Motor Vehicle Permits	\$676,453.50	
Dog Licence and Fines	\$5,031.00	
Filing and Other Fees	\$22,552.21	
TOTAL FROM TOWN CLERK	\$704,036.71	
RECEIVED FROM INTERGOVERNMENTAL SOURCES		
NH Revenue Sharing Block Grant	\$191,006.58	
NH Highway Block Grant	\$62,422.77	
NH Stratham Hill Park Grant	\$4,428.00	
NH Police Grant	\$3,777.74	
Rail Road Tax	\$229.29	
TOTAL FROM INTERGOVERNMENTAL SOURCES	\$261,864.38	
RECEIVED FROM OTHER SOURCES		
Interest on Investments	\$53,505.18	
Police Services and Outside Details	\$14,379.37	
Building Permits	\$20,623.32	
Septic Permits	\$1,150.00	
Sign Permits	\$420.00	
Land Fill Permits	\$458.00	
Land Fill Fees	\$11,460.00	
Planning Board Fees	\$14,048.50	
Board of Adjustment Fees	\$1,617.50	
Rent of Town Property	\$15,678.00	
Sale of Town Property	\$2,314.07	
Sale of Cemetery Lots	\$9,750.00	
Reimbursement for Grave Excavations	\$4,800.00	
Reimbursement for Test Pits	\$3,162.50	
Reimbursement from Trustees of Trust Funds	\$4,500.00	
Reimbursement from Recreation Department	\$2,390.00	

# 1995 TREASURER'S REPORT

Insurance and Other Refunds	\$49,943.36	
Cable TV Franchise	\$21,579.90	
Recycling Program Income	\$3,159.27	
Donations to Stratham Hill Park	\$1,135.00	
Public Telephones Income	\$812.96	
Current Use Filing Fees	\$42.00	
Bad Check Fines	\$280.00	
TOTAL FROM OTHER SOURCES	\$237,208.93	
TOTAL RECEIPTS FOR 1995		\$9,545,565.98
CASH ON HAND JAN. 1, 1995	\$1,027,598.57	
TOTAL RECEIPTS FOR 1995	\$9,545,565.98	
TAX LIENS	\$305,166.42	
INTEREST ON TAX ANTICIPATION NOTES	(\$73,585.44)	
BANK FEES	(\$27.53)	
TRANSFER FROM SAVINGS	\$1,400,000.00	
INVESTMENTS	(\$2,400,000.00)	
TOTAL ASSETS AND RECEIPTS	\$9,804,718.00	
TOTAL ASSETS AND RECEIPTS	\$9,804,718.00	
PAID ON SELECTMEN'S ORDERS	(\$9,282,773.24)	
BALANCE ON HAND DEC. 31, 1995	\$521,944.76	
OTHER ASSETS IN HANDS OF TREASURER		
Payroll Account	\$15,966.16	
N.H. Public Deposit Investment Pool	\$329,921.40	
Short Term Collateralized Investments	\$2,400,000.00	
TOTAL OTHER ASSETS	\$2,745,887.56	
OUTSTANDING BONDS AND SHORT TERM NOTES		
The Town has no outstanding Bonds or short term Notes.		
	Kenneth F. Lanzillo	
	Town Treasurer	
	Stratham, N.H.	

# SUMMARY OF INVENTORY OF VALUATION

Town of Stratham in Rockingham County

## CERTIFICATE

This is to certify that the information contained in this report was taken from official records to the best of our knowledge and belief.

Martin Wool, William Petroski, John Sapienza, Selectmen

### 1. Valuation of land only:

A. Current Use (at c.u. value)	3224.04 a.	\$ 286,853
B. Mixed Uses	.96 a.	88,400
C. Residential	4160.06 a.	90,713,870
D. Commercial/Industrial	580.65 a.	17,468,100

### 2. Value of Buildings Only:

A. Residential	225,085,260
B. Manufactured housing	2,216,900
C. Commercial/Industrial	40,902,000

### 3. Public Utilities:

A. Gas	316,400
B. Electric	3,073,900

### 4. Valuation before exemptions: 380,151,683

### 5. Blind Exemptions: (2) 30,000

### 6. Elderly Exemptions: (27) 740,000

### 7. Total dollar amount of Exemptions: 770,000

### 8. Net Valuation of which tax rate is computed: 379,381,683

## TAX CREDITS

Paraplegic, double amputees owning specially adapted homesteads with VA assistance: 1 Exempt

Totally and permanently disabled veterans, their spouses or widows, and widows of veterans who died or were killed on active duty (\$1,400): 4 5,433.72

Other war service credits (\$100): 332 33,200.00

Total Number and Amount: 337 38,633.72



STATEMENT OF APPROPRIATIONS  
Taxes Assessed for the Tax Year 1995

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

Martin Wool, William Petroski, John Sapienza, Selectmen

PURPOSE OF APPROPRIATION

GENERAL GOVERNMENT:

Executive.....	\$ 139,746
Election & Registration.....	805
Financial Administration.....	44,250
Legal Expense.....	12,000
Personnel Administration.....	56,055
Planning and Zoning.....	51,283
General Government Building.....	58,150
Cemeteries.....	22,250
Insurance.....	153,614
Unemployment compensation.....	1,000

PUBLIC SAFETY:

Police.....	359,880
Fire.....	53,250
Emergency Management.....	1,200

HIGHWAYS AND STREETS:

Highway Department.....	361,915
Street Lighting.....	5,900

SANITATION:

Solid Waste Collection.....	368,174
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HEALTH:

Pest Control.....	22,000
Health Agencies and Hospitals.....	24,363
Animal Control.....	3,000

WELFARE:

Direct Assistance.....	6,000
Intergovernmental Welfare.....	1,000

CULTURE AND RECREATION:

Parks and Recreation.....	25,210
Library.....	85,873
Patriotic Purposes.....	900
Recreation.....	31,000

DEBT SERVICE:

Interest on TANS.....	50,000
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CAPITAL OUTLAY:

Fire Station.....	14,000
Capital Improvement Program.....	229,000

TOTAL APPROPRIATIONS..... \$2,181,818

REVISED ESTIMATED REVENUES

TAXES:

Land Use Change Taxes.....\$	14,000
Yield taxes.....	600
Interest & Penalties on Delinquent Taxes.....	150,000

LICENSES, PERMITS AND FEES:

Cable TV Franchise.....	21,580
Motor Vehicle Permit Fees.....	650,000
Building Permits.....	22,000
Other Licenses, Permits & Fees.....	21,600

FROM STATE:

Shared Revenue.....	105,005
Highway Block Grant.....	75,800

CHARGES FOR SERVICE:

Income from Departments.....	80,000
Other Charges.....	7,500

MISCELLANEOUS REVENUES:

Sale of Municipal Property.....	14,000
Interest on Investments.....	25,000
Other.....	2,280

INTERFUND OPERATING TRANSFERS:

CFNH Insurance refund.....	36,650
Trust & Agency Funds.....	5,000

GENERAL FUND BALANCE:

Unreserved Fund Balance.....	\$309,611
Fund Balance Voted from surplus...	0
Fund Balance to be Retained.....	80,000
Fund Bal. Remaining to reduce tax.	229,611
	229,611

TOTAL REVENUES AND CREDITS..... \$1,460,626

DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION

Town of Stratham Tax Rate Computation

TOWN PORTION

Appropriations	\$2,181,818		
Less: Revenues	1,425,196		
Less: Shared Revenues	10,746		
Add: Overlay	70,793		
War Service Credits	<u>38,634</u>		
Net Town Appropriation		\$855,303	
Special Adjustment		<u>0</u>	
Approved Town Tax Effort		\$855,303	
Municipal Tax Rate			\$ 2.26

SCHOOL PORTION

Due to Local School	\$6,824,081		
Due to Regional School	0		
Less: Shared Revenues	<u>62,566</u>		
Net School Appropriation		\$6,761,515	
Special Adjustment		<u>0</u>	
Approved School Tax Effort		\$6,761,515	
School Tax Rate			\$17.82

COUNTY PORTION

Due to County	\$ 527,208		
Less: Shared Revenues	<u>6,288</u>		
Net County Appropriation		\$ 520,920	
Special Adjustment		<u>0</u>	
Approved County Tax Effort		\$ 520,920	
County Tax Rate			<u>\$ 1.37</u>

	Combined Tax Rate		\$21.45
Total Property Taxes Assessed		\$8,137,738	

COMMITMENT ANALYSIS

Total Property Taxes Assessed	\$8,137,738
Less: War Service Credits	<u>(38,634)</u>
Total Property Tax Committment	<u>\$8,099,104</u>

	PROOF OF RATE	
Net Assessed Valuation	Tax Rate	Assessment
379,381,683	\$21.45	\$8,137,738



EXPENDITURES 1995

HIGHWAY DEPARTMENT

Payroll.....	\$ 122,478.78
Electricity.....	2,986.62
Gas & Oil.....	10,604.84
Telephone.....	455.74
Tires, Repairs, Etc.....	28,637.22
Asphalt.....	82,971.01
New Equipment & tools.....	4,671.22
Rented Equipment.....	604.45
Building Maintenance.....	1,443.67
Salt.....	20,351.96
Sand & Gravel.....	11,336.30
Meals.....	840.81
Dispatch Service.....	8,410.33
Culvert Pipe.....	712.00
Guard Rails.....	3,000.00
Road Paint.....	1,049.98
Total.....	<u>\$ 300,554.93</u>

POLICE

Payroll.....	\$ 217,385.12
Prosecutor-Legal Services.....	356.62
Gas & Oil.....	3,973.76
Uniforms.....	5,115.14
Repairs.....	4,299.79
New Equipment.....	1,336.90
Office Supplies.....	1,848.68
Training.....	1,130.10
Miscellaneous.....	477.30
Dispatch Services.....	8,410.33
Community Service Program.....	481.88
Special Detail.....	9,113.30
Cruiser Lease.....	16,128.73
Police Payroll-Specials.....	26,291.50
Repairs - Equipment.....	1,020.00
Office Supplies - Legal.....	1,913.15
Police Payroll - Secretary.....	17,048.00
Police Payroll - Prosecutor.....	22,108.00
Total.....	<u>\$ 338,438.30</u>

### PARK

Payroll.....	\$ 17,107.75
Electricity.....	2,320.32
Supplies.....	94.06
Ground Maintenance.....	2,203.04
Building Maintenance.....	553.70
Equipment Maintenance.....	200.79
Telephone.....	342.24
New Equipment.....	365.71
	<hr/>
Total.....	\$ 23,187.61

### CEMETERIES

Payroll.....	\$ 10,792.23
Excavation.....	1,125.00
Ground Maintenance.....	84.28
Equipment Maintenance.....	260.47
Road Maintenance.....	0.00
Supplies.....	34.35
New Equipment.....	9.55
Transfer to Trust Funds.....	7,800.00
Survey work.....	2,229.12
Repairs to Monuments.....	0.00
	<hr/>
Total.....	\$ 22,335.00

### SOLID WASTE DISPOSAL

Payroll.....	\$ 14,960.51
Fill.....	5,532.28
Lamprey Regional Solid Waste.....	218,736.35
Materials and supplies.....	1,249.95
Trucking.....	95,855.56
Removal of scrap.....	233.40
Equipment Rented.....	968.24
Hazardous Waste Collection.....	1,358.10
Recycling.....	9,779.42
Transfer Station.....	26,130.11
Electricity.....	131.33
	<hr/>
Total.....	\$ 374,935.25

## COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

Fiscal Year Ending December 31, 1995

Title of Appropriation	Appropriation	Recp't/Reimb.	Total Amount Available	Expenditures	Unexpended Balance	Overdrafts
Executive	\$ 139,746.00		\$ 139,746.00	\$ 136,346.68	\$ 3,399.32	
Financial Administration	44,250.00	22,463.21	66,713.21	41,970.72	24,742.49	
Election & Registration	805.00		805.00	867.25		62.25
Planning & Zoning	51,283.00	41,001.82	92,284.82	48,227.33	44,057.49	
General Government Bldgs.	58,150.00	15,578.00	73,728.00	50,840.55	22,887.45	
Police Department	359,880.00	14,319.37	374,199.37	338,438.30	35,761.07	
Fire Department	53,250.00	1,033.90	54,283.90	55,905.51		1,621.61
Emergency Management	1,200.00		1,200.00	1,351.73		151.73
Highway Department	361,915.00	62,422.77	424,337.77	300,554.93	123,782.84	
Street Lighting	5,900.00		5,900.00	4,664.78	1,235.22	
Waste Disposal	368,174.00	15,407.26	383,581.26	374,935.25	8,646.01	
Library	85,873.00		85,873.00	85,873.00		
Direct Assistance	6,000.00		6,000.00	1,925.82	4,074.18	
Intergovernmental Welfare	1,000.00		1,000.00	-0-	1,000.00	
Park	25,210.00	1,135.00	26,345.00	23,187.61	3,157.39	
Interest on TAN's	50,000.00	79,837.08	129,837.08	73,585.44	56,251.64	
Recreation	31,000.00	2,390.00	33,390.00	24,102.20	9,287.80	
Cemeteries	22,500.00	6,328.00	28,828.00	22,335.00	6,493.00	
TOTALS	\$1,666,136.00	261,916.41	1,928,052.41	1,585,112.10	344,775.90	1,835.59

YEARLY EARNINGS FOR TOWN EMPLOYEES 1995

Michael Daley	32,179.91	Michael Sullivan	23,607.68
Carlton Spaulding	34,724.45	Phyllis L. Danko	9,692.44
Richard Wood	35,766.30	Ronald Curcio	7,585.00
David Pierce	37,063.04	J. May Stoney	4,895.79
David Colby	23,618.13	Marcia MacCallum	7,420.50
Richard Gendron	30,517.04	Ilene Deane	3,352.50
Peter Bakie	29,571.18	Rosemary Herrin	981.50
Michael Gobbi	8,244.56	Rachel Stevens	198.00
David Gilbert	1,192.18	Lynn Upton	800.00
Steven Wheeler	697.06	Stephen J.C. Woods	90.00
Reed A. Nicolosi	1,032.75	William Jeralds	90.00
Bradley Hutchings	457.08	Barbara Battis	90.00
Donald Andolina	1,950.04	Susan Hunter	90.00
Kevin Walsh	595.86	Catherine E. Brophy	1,250.00
Roy Sherman	226.52	Anita French	950.00
Michael Daley	160.00	Amy E. Gelineau	300.00
Rachel Sherman	14,912.00	Ralph S. Walker	2,368.26
Karen Springer	21,275.60	Martin Wool	3,000.00
Pat Sapienza	1,260.00	John Sapienza	3,000.00
Lori Miller	1,496.00	William Petroski	3,000.00
Paul Deschaine	40,220.88	William Jeralds	15,876.69
Joyce Rowe	40,864.60	Kenneth Lanzillo	3,000.00
Shirley Daley	25,890.40	Gerald Batchelder	2,362.50
Brenda Mason	17,010.80	Terry Barnes	13,017.60
Terry Barnes	4,603.89	David Noyes	850.00
Fred Hutton Jr.	39,568.34	Raymond Arshambeault	3,434.00
Cameron Sewall	34,183.06	Robert Batchelder	1,975.05
Russell Stevens	34,041.25	Richard Law	543.78
Donald Dubbs	29,471.05	Robert Cushman	471.96
Maurice Rochette	1,516.50	Martin Wool	1,462.05



FINANCIAL REPORT

GENERAL FUND

Revenues and expenditures for the period

January 1, 1995 to December 31, 1995

A. REVENUES - Modified Accrual

1. Revenue from Taxes

a. Property taxes.....	\$8,195,128.55
b. Exhibit - taxes paid to school dist.....	6,351,116.00
c. Land use change taxes.....	9,780.00
d. Railroad tax.....	229.29
e. Overpayments.....	5,973.43
f. Added Taxes.....	4,950.20
g. Interest and penalties on delinquent taxes.....	102,704.53
h. TOTAL.....	8,318,766.00

2. Revenues from licenses, permits, and fees

a. Business licenses and permits.....	22,594.21
b. Motor vehicles permit fees.....	676,453.50
c. Building permits.....	22,193.32
d. Other licenses, permits, and fees.....	5,031.00
e. TOTAL.....	726,272.03

3. Revenues from the State of New Hampshire

a. Shared revenue block grant.....	191,006.58
b. Highway block grant.....	62,422.77
c. Police grant.....	3,777.74
d. N.H. Con. trees.....	4,428.00
e. TOTAL.....	261,635.09

4. Revenue from charges for services

a. Income from departments.....	54,717.24
b. Bins.....	330.00
c. Bad Check Fines.....	280.00
d. Cable franchise.....	21,579.90
e. Other charges.....	5,142.23
f. Garbage refuse charges.....	11,918.00
g. TOTAL.....	93,967.37

5. Revenue from miscellaneous sources

a. Cemetery lots.....	9,750.00
b. Sale of municipal property.....	2,314.07
c. Interest on investments.....	79,837.08

d. Rents of property.....	15,678.00
e. Fines and forfeits.....	220.00
f. Refunds.....	46,943.36
g. Contributions and donations.....	1,135.00
h. Other miscellaneous sources.....	3,972.22
i. TOTAL.....	159,849.73
6. Interfund operating transfers in	
a. Tax Liens.....	305,166.42
b. Transfers from trust funds.....	4,500.00
c. TOTAL.....	309,666.42
7. TOTAL REVENUES FROM ALL SOURCES.....	\$ 9,870,156.64
8. TOTAL FUND EQUITY (Beginning of year).....	51,945.28
9. GRAND TOTAL.....	9,922,101.92
B. EXPENDITURES - Modified Accrual	
1. General Government	
a. Executive.....	136,346.68
b. Election and registration.....	867.25
c. Financial administration.....	41,970.72
d. Revaluation of property.....	9,625.25
e. Legal expense.....	17,526.50
f. Personnel administration.....	51,351.84
g. Planning and zoning.....	48,227.33
h. General government building.....	50,840.55
i. Cemeteries.....	22,335.00
j. Insurance not otherwise allocated.....	150,103.50
k. Unemployment compensation.....	1,013.66
l. Dogs and Vital records.....	2,967.50
j. TOTAL.....	533,175.78
2. Public safety	
a. Police.....	338,438.30
b. Insurance refunds.....	1,033.90
c. Fire.....	55,905.51
d. Emergency management.....	1,351.73
e. TOTAL.....	396,729.44
3. Highways and streets	
a. Highways and streets.....	300,554.93
b. Street lights.....	4,664.78
c. TOTAL.....	305,219.71

4.	Sanitation	
a.	Solid waste disposal.....	374,935.25
b.	TOTAL	374,935.25
5.	Health	
a.	Animal Control.....	1,574.13
b.	Pest Control.....	22,000.00
c.	Health agencies.....	24,363.00
d.	TOTAL.....	47,937.13
6.	Welfare	
a.	Direct assistance.....	1,925.82
b.	TOTAL.....	1,925.82
7.	Culture and recreation	
a.	Park.....	23,187.61
b.	Library.....	85,873.00
c.	Patriotic purposes.....	585.48
d.	Recreation.....	24,102.20
e.	TOTAL.....	133,748.29
8.	Debt service	
a.	Interest on tax and revenue anticipation notes....	73,585.44
b.	TOTAL.....	73,585.44
9.	Capital outlay	
a.	Land & improvements (ball field).....	42,315.85
b.	Underground tank.....	5,115.69
c.	Landfill closure (1994 CIP).....	2,773.40
d.	Conservation fund.....	587.58
e.	Highway chipper.....	20,000.00
f.	Landfill closure (1995).....	90,000.00
g.	Dump truck.....	44,078.17
h.	Lawn mower.....	4,995.00
i.	Town Clerk Computer.....	17,500.00
j.	Transfers to trust funds - LCF .....	10,000.00
k.	TOTAL.....	237,365.69
10.	Interfund operation transfers out	
a.	Taxes bought by Town.....	305,166.42
b.	Refunds.....	54,193.71
c.	TOTAL.....	359,360.13
11.	Payments to other governments	
a.	Taxes paid to county.....	527,208.00
b.	Taxes paid to school district.....	6,351,168.00
c.	TOTAL.....	6,878,376.00
12.	TOTAL EXPENDITURES.....	\$ 9,282,773.24
13.	TOTAL FUND EQUITY (End of Year).....	639,328.68
14.	GRAND TOTAL.....	9,922,101.92

# GENERAL FUND BALANCE SHEET

## A. ASSETS

1. Current Assets	Beg. of yr.	End of yr.
a. Cash and equivalents.....	\$ 1,024,128.47	\$ 537,910.92
b. Investments.....	1,397,500.98	2,700,000.00
c. Taxes receivable.....	841,488.71	833,292.87
d. Tax liens receivable.....	345,189.68	182,174.63
e. Accounts receivable.....	2,834.96	
f. Due from other governments...	7,775.00	
g. TOTAL ASSETS.....	3,618,917.80	4,253,378.42

## B. LIABILITIES AND FUND EQUITY

### 1. Current liabilities

a. Contracts payable.....	7,775.00	49,860.00
b. Due to school district.....	3,551,168.00	4,024,081.00
c. Due to funds.....	15,804.52	

### 2. Fund equity

a. Reserve for encumbrances.....	51,945.28	179,437.22
b. TOTAL.....	51,945.28	179,437.22

4. TOTAL LIABILITIES AND FUND EQUITY	\$3,618,917.80	\$ 4,253,378.42
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## A. FIXED ASSET GROUP OF ACCOUNTS

1. Land and improvements	1,477,100.00
2. Buildings	2,007,952.00
3. Machinery, vehicles and equipment	1,432,000.00
TOTAL	4,917,052.00

## B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY

1. School Dist. Liab. at Beg. of year	3,551,168.00
2. Add: Achool dist. assessment current yr.	6,824,081.00
3. TOTAL LIAB. WITHIN CURRENT YEAR	10,375,249.00
4. SUBTRACT: Payments made to school dist	(6,351,168.00)
5. School Dist. liab. end of year	4,024,081.00

## C. RECONCILIATION OF TAX ANTICIPATION NOTES

1. Short-term (TANS) debt at beginning of yr.	-0-
2. Add: New issues during current yr,	3,300,000.00
3. Subtract: Issues retired during current yr.	3,300,000.00
4. Short-term (TANS) outstanding end of yr	-0-



C. ALLOWANCES FOR ABATEMENTS WORKSHEET

	CURRENT YR.	PRIOR YR.
1. Overlay/Allowance for Abatements	70,793.00	90,228.15
2. Subtract: Abatements made	15,742.13	12,994.46
3. Subtract: Discounts	51,738.33	43,159.14
4. Subtract: Refunds	50,186.18	
5. Estimated Allowance for Abatements at end of year		34,074.55
6. Excess of estimate-closed to fund bal.	(46,873.64)	

D. TAXES RECEIVABLE WORKSHEET

	Current Levy	Prior Yrs	Totals
1. Uncollected taxes end of year	833,292.87	182,174.63	1,015,467.50
2. Subtract Overlay carried forward as Allowances for Abatements		34,074.55	34,074.55
3. Receivable, end of year	833,292.87	148,100.08	981,392.95



## CEMETERY COMMITTEE

The Cemetery Committee is pleased to report on the following actions taken this past year:

The flag pole at Maple Lane Cemetery was raised and put in place this past spring. We are indebted to the New England Telephone Company for their volunteer services in boring the hole for the flag pole casing and hoisting the flag pole in place. We also thank Elizabeth Allen who donated the first flag in memory of her husband Don.

All of the cemeteries including Maple Lane, Harmony Hill Wingate Annex, the Old Cemetery and the 0.58 acre lot donated by William Krooss were surveyed and a map was prepared for submission to the Registry of Deeds. Also, permanent granite boundary markers were placed around the lot donated by William Krooss which abuts the back side of Maple lane Cemetery.

Cemeteries were sprayed to kill poison ivy. This will be an ongoing project.

Removed old wellhouse at Greenwood Cemetery.

Our plans for 1996, which include some projects that we were unable to complete in 1995, are as follows:

Install a hand pump on the existing well at Greenwood Cemetery for use by the general public to water cemetery plants.

Replace about 60 feet of badly deteriorated iron fence at the entrance to Harmony Hill Cemetery with eight granite posts connected with heavy chain.

Erect a granite pillar with cemetery name and Town Seal at the entrance to Harmony Hill Cemetery.

Landscape the entrance to Maple Lane Cemetery including grading, seeding, planting low evergreen shrubs and planting climbing vines on the adjacent chain link fences.

Replace washed-out loam and apply grass seeds under trees at the front of Greenwood Cemetery.

We again thank the Stratham Historical Society and in particular, Margaret Tate, for their invaluable assistance in maintaining cemetery records. Also, thanks to the Stratham Highway Department for the exceptional job they do in maintaining the cemeteries.

Respectfully submitted,

Lucy Cushman, George Brown, Kenneth Lanzillo, Cemetery Committee



### THE GIFFORD FARM PROPERTY

The Gifford house is still being leased to a caretaker who maintains the building and the immediate grounds. The replacement of all the basement windows was undertaken this past year. Otherwise, the property is in good shape with normal maintenance being required. The other improvement to the property was the reconstruction of the foot bridge along one of the trails leading to and from the Park. Scott Hamel, as part of his Eagle Scout Community Service Project, organized, designed and rebuilt the bridge which is located within the Town Forest. It is a vast improvement over the previous bridge. We hope many will avail themselves to it as they enjoy nature walks along these trails.

### THE OLD TOWN HALL

The Board of Selectmen is happy to announce that the Old Town Hall is under a Lease/Purchase Agreement. David Short, owner and operator of Stratham Circle Nursery, has entered into this agreement along with others with plans to reuse and renovate the building. He has until the end of 1997 to purchase the property. In the meantime, Mr. Short will be leasing the property from the Town while subleasing portions to other interested parties. To date, a martial arts studio along with some offices have moved into the building. We look forward to the building's eventual renovation and return to productive use. Once completed, we are sure it will again be a source of pride for the community and a productive part of the Town's tax base.

### STRATHAM LANDFILL

The landfill is now completely closed under a permit issued by the NH Department of Environmental Services. After nearly nine very long years, we can honestly say the project is physically done. Our thanks go to the contractor, Mark Hannon, and the members of the Highway Department who labored at the site during one of the hottest and driest summers on record. The project is now completed with the exception of the final report to the Department. All indicators still reflect a safe, stable, and well-managed facility. To insure this situation continues, an extensive monitoring program is required as part of the closure plan. This involves monitoring not only the surrounding groundwater but any potential gas releases from the site.

The Town's Transfer Station continues to operate from the landfill site. Its configuration was altered due to the landfill closure. As a result of the closure, the Town will not be able to burn any brush at the site. The woodchipper purchased during 1995 has proved to be an adequate alternative. Operators of this equipment have been given extensive training in its proper use. We appreciated everyone's cooperation during the construction project. The Transfer Station remains open from 9 a.m. to 4 p.m. every Saturday during the months of April to October and the first and third Saturdays of the month from November to March. Both recyclables, paper and commingles can now be dropped off at the Transfer Station.



## POLICE DEPARTMENT REPORT

As the year 1995 comes to a close and we begin our efforts to face the challenges ahead in 1996, we here at the Police Department would like to extend our sincere thanks to the residents of the town for their continued support. Our local law enforcement efforts and accomplishments which have progressed throughout the year would not have been possible without the public support, interest and vigilance.

We are pleased to announce a new member to the Police Department. Officer Michael Gobbi was hired as a patrol officer in October and is scheduled to attend the New Hampshire Police Academy in January, 1996. Michael, his wife and three children are residents of the town and we feel he will be a valuable addition to the department.

With the outstanding support we have received from the principal and the members of the Stratham Memorial School, the D.A.R.E. Program once again is in full motion for 1996. Stratham Officer Peter Bakie has taken the reigns of the program and encourages anyone interested or needing information to feel free to contact him.

We look forward to serving the community with an ultimate goal of providing a safe and secure environment to reside and raise a family.

### 1995 Activity Report Summary

Robbery	2	Disorderly/Harassment	75
Burglary	10	Criminal Trespassing	6
Thefts	92	Hindering Apprehension	1
M/V thefts	3	Fugitive from Justice	2
Criminal Threats	12	False Reporting	1
Reckless Conduct	4	Resisting Arrest	1
Assaults	13	Truancy	1
Forgery/Fraud	4	Missing/Runaways	15
Tampering w/public records	1	M/V Accidents	203
Bad Checks	56	M/V Violations	937
Receiving Stolen Property	4	M/V Warnings	2347
Criminal Mischief	89	Animal Complaints	270
Weapons Violations	3	Town Ordinance Violation	8
Sex Crimes	6	Police Information	54
Drug Violations	10	Protective Custody	69
D.W.I. arrests	47	Warrant Arrests	56
Alcohol Violations	14	Domestic Incidents	54
Child Endangerment	2	Untimely Deaths	7
Suspicious Activity	27	Hazardous Conditions	24
Lost/Recovered Property	68	Alarm Activations	297
Citizen Assists	761	Unsecured Premises	33
Assist to Rescue	113	Assist to Fire Dept.	65
Assist to Misc. town depts.	65	M/V Lockout Assists	210
Assists to Other Dept.	229	M/V Towed	148
Miscellaneous Calls	328	Total Calls for service	6887

Respectfully submitted,  
Lieutenant Carlton Spaulding

## OFFICE OF EMERGENCY MANAGEMENT

We are pleased to report that during calendar year 1995, substantial improvements were made in the Emergency Notification System, necessary to mobilize Stratham's Emergency Operations Center Staff. Working closely with the New Hampshire Governor's Office of Emergency Management and the Steering Committee of the Seacoast Organization of Emergency Management Directors, a much more prompt, accurate, and versatile personnel notification system was devised and implemented.

In addition, various members of the Stratham Emergency Operations Center Staff completed both Annual Retraining and Recertification Training, in such areas as "Hazardous Materials Response and Management", "Resources Access and Material Management", "Hurricane and Severe Weather Incident Response" and advanced training with computer assisted "Hazardous Incident Assessment Protocol."

In 1996, we look forward to a series of some three (3) formal Annual Retraining and Certification sessions, two (2) Incident Response Drills and a formal Exercise to be evaluated and graded by the Federal Emergency Management Agency and the NRC.

Respectfully Submitted,

Stephen H. Flink,  
Director

## STRATHAM VOLUNTEER FIRE DEPARTMENT

The Stratham Volunteer Fire Department responded to 390 emergency calls in 1995 by providing fire protection, emergency medical services and staffing the Interstate Emergency Unit Mask Truck, MS-3.

Fire prevention, basic first aid instruction, and fire extinguisher training have become routine Fire Department activities. Lessons in fire prevention are conducted annually at the Stratham Memorial School and at the various preschools and day care centers in town. The department has expanded its educational opportunities for the community to include courses in basic first aid and the use of fire extinguishers. First aid courses are taught at the firehouse and fire extinguisher training is conducted at participating commercial properties.

As a result of action taken at last year's Town Meeting and the work of the Selectmen and Fire Department members, many improvements were made to the station in 1995. A new septic system was installed; the yard was expanded and repaved; an emergency generator room was added; underground and surface drainage was improved; and the exterior of the building was painted. During 1996, the department hopes to continue the improvement program. Passage of the Capital Improvement Program will insure a new heating system, updated interior lighting, new windows and a new well pump for the forty year old building and its twenty year old addition.

I sincerely thank all Stratham Volunteer Fire Department members, the Board of Selectmen and the members of the Ladies Auxiliary for their continued participation and support.

Respectfully yours,

Robert A. Cushman  
Fire Chief

# FIRE DEPARTMENT ACTIVITY REPORT

FIRE:	Alarm Activations	53
	Smoke/Odor Investigations	11
	Natural or Propane Gas Problems	2
	Wires Down or Burning	9
	Oil Burner problems	6
	Chimney Fires	5
	Structure Fires	1
	Appliance Fires	5
	Grass or Brush Fires	22
	Mutual Aid (Tanker or Pumpers)	25
	Oil or Gas Spills	3
	Bomb Threat	1
	Vehicle Fires	11
	Storm Coverage	1
	Assist to Public	4

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Total	159
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EMS:	Motor Vehicle Accidents	41
	Chest Pains	18
	Cardiac Arrests	11
	Difficulty Breathing	31
	Strokes	2
	Seizures	12
	Overdoses	4
	Falls, Fractures, Lacerations	33
	Diabetic Problems	7
	General Sickness	17
	Assaults	6
	Gun Shots	1
	Mutual Aid (Ambulance)	13
	Medical Aid Alarms	4

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Total	200
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MS-3:	Brentwood	2
	Candia	1
	East Kingston	1
	Exeter	7
	Greenland	1
	Kensington	1
	Kingston	1
	Kittery	1
	Lee	4
	Newfields	2
	Newington	2
	Newmarket	3
	Newton	2
	Portsmouth	1
	Raymond	1
	Stratham	1

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Total	31
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### CODE ENFORCEMENT OFFICER REPORT

We hope to finish site inspections under the Well-Head Protection Program late this spring. Those that have been through the program have been very cooperative and believe in the preservation of our groundwater. Individuals have recognized that all land use activities have the potential to impact groundwater, especially since Stratham is totally dependent on groundwater for supplying water to our private wells. Stratham uses the State's Best Management Practice Rules (Env-Ws 421) as a guide during these inspections. Copies of the best management practices can be obtained from the Town's Code Enforcement Officer.

If anyone has any compliance questions regarding the many codes, ordinances and/or regulations in effect within Town, please feel free to call my office between the hours of 9 am and Noon, Monday through Friday. I will make every attempt to provide you with guidance.

During the past year, many commercial store fronts are now being occupied that have been empty for a few years. We had two new commercial buildings put up this past year. They were First National Bank, Stratham Office, at Kings Highway Plaza, and Hurlbert Nissan Car Dealership along with conversions like the First NH Bank in Super Shaw's. The Stratham Industrial Park buildings are completely occupied with new tenants at 18 Marin Way of Compliance Systems, Inc. They are manufacturers of waste water recycling systems. We welcome these new businesses that have located in Stratham.

### BUILDING INSPECTOR'S ACTIVITY REPORT

	1993	1994	1995
Single-family dwellings	59	56	31
Multi-family dwellings	1	3	3
Garage, shed, barns	16	23	11
Additions/remodeling	51	54	88
New Commercial Buildings	1	1	2
Commercial Renovations	12	7	16
Mobile Homes	1	3	0
Pool/Fence	2	6	12
Signs	17	23	27
Demolition Permits			3

Respectfully submitted,

Terry Barns,  
Code Enforcement/Building Inspector

## STRATHAM PLANNING BOARD

The Stratham Planning Board normally meets twice each month. The first Wednesday of the month is for work sessions while public hearings are scheduled for the third Wednesday. Special sessions are held when considered necessary and are publicized. Interested citizens are welcomed and are encouraged to attend these meetings. Your input is appreciated.

The Planning Board had a significant amount of activity during the year. Some of the more significant activities were: Proposed new car dealership at the corner of Portsmouth Avenue and Raeder Drive; Cornerstone School expansion; First National Bank; 3 lot subdivision, Piper property, Portsmouth Avenue; 3 lot subdivision on Butterfield Lane; proposed Post Office on Route 108 still in process; proposed Toyota dealership Portsmouth Avenue still in process; completion of action on the Wiggin Farms subdivision; revisions to site plan review regulations; amendments to Stratham Zoning ordinance; and a Master Plan Review Committee is working on major revisions to the Master Plan. We expect to have the final revision issued by the end of 1996.

The Planning Board expects a busy year. The Board will continue its participation in the "Circuit Rider" services offered by the Rockingham Planning Commission. The Circuit Rider, who provides the Board with planning assistance, has office hours at the Town Office in the morning on the first and third Tuesdays of each month.

My thanks to everyone associated with the Board for their continued hard work and support throughout the year.

Respectfully submitted,

Joseph Derwiecki, Chairman  
Stratham Planning Board

## STRATHAM CONSERVATION COMMISSION

The Conservation Commission has completed its negotiations with Glen Oakes Associates for the purchase of approximately 16 acres of conservation land adjacent to Stratham Hill Park. The parcel purchased contains the remainder of the Atlantic White Cedar Swamp.

The Conservation Commission acted in an advisory capacity with Scott Hamel on his Eagle Scout Project of rebuilding the foot bridge between the ponds in the Town Forest.

The offer of the Mill Pond in the circle to the Town through the Conservation Commission is presently under consideration. Repair of the dam and dredging would be required to insure adequate water for fire protection.

The management plan for the Town Forest has been put on hold for a more favorable price for marketable wood.

The Conservation Commission is following closely the move by the Hampton Water Works Co. to remove a substantial quantity of water from the Winnicutt Valley Aquifer.

During the year of 1996, the Conservation Commission will be submitting one or more proposals to UNH Department of Natural Resources to work with Senior Natural Resources majors on projects. Currently under consideration are wetlands assessments and natural resource inventories.

Respectfully submitted,

Stratham Conservation Commission



Farm house on Gifford property,  
where the town forest is located.



## STRATHAM HILL PARK ASSOCIATION

This year we saw the construction on a new baseball/soccer field located at the corner of Jack Rabbit Lane and Portsmouth Avenue. A lot of volunteer work and contracted labor was used to make this a success. The field greened up nicely despite the lack of rainfall this summer.

A landscaped planting was proposed around the Harmon memorial. This would include flowering shrubs and perennials along with a granite bench.

The Stratham Fair Association presented plans for the construction of a new concession stand next to the little league field. The old building will be torn down and a new and larger one put up in its place. It will also be used for storage by the Recreation Commission.

Other discussions included the possibilities of manning the fire tower with volunteers. There is a group willing to keep an eye out for fires especially during dry conditions when the risks are high.

We lost a good friend of the Stratham Hill Park Association this summer, W. Douglas Scamman, Sr. Many generous donations were given to the Park in his name.

In closing, I would like to thank everyone who has helped out in the Park. If anyone has any concerns, feel free to call me, or come to one of our meetings. We meet on the fourth Monday of the odd month, at 8:30 p.m. in the Selectmen's meeting room.

Respectfully submitted,

Gordon L. Barker  
Stratham Hill Park Association



Stratham Hill Park



## RECREATION COMMISSION REPORT

Stratham Recreation provides the residents of Stratham the opportunity to participate in varied activities including, but not limited to, team sports and individual athletics (aerobics, skiing, dances, roller skating, special events, etc.) Stratham Recreation is dedicated to promoting fellowship, spirit and good will in our community by providing programs which are scheduled year round and are focused on a wide range of age groups.

These programs and much more are made possible through the dedication and hard work of many volunteers. Our thanks cannot adequately convey the commission's deep appreciation of the commitment made by these individuals. This year we are proud to open a new baseball field and soccer field at the Stratham Hill Park. We look forward to another tremendous year for all our programs in 1996. The following indicates the support and participation in our programs:

**SOCCER:** 512 boys and girls ages 6-14. We offer both co-ed and girl recreational programs with a traveling team which plays on a state-wide competitive basis. All our traveling teams were very successful. The under 12 boys and under 12 girls were both division #2 league champions.

**BASKETBALL:** 248 boys and girls ages 7-12. We offer co-ed and girls recreational programs. The under 12 boys and girls have additional traveling teams and play surrounding towns. We offer open gym time for jr. high and high school boys and girls once a week.

**BASEBALL:** 375 co-ed ages 6-15. We offer a wide variety of programs from T-ball, baseball and Babe Ruth league. An under 12 All-Star summer league is also played.

**SOFTBALL:** 159 girls, 12 teams ages 10-14. Softball has two seasons, a spring league and a summer league. Spring is an instructional league where every girl participates and plays surrounding towns. The competitive summer league had 61 girls, 4 teams for 12 and under, 14 and under, 16 and under. In State competition, the under 12 placed 18th, the under 14 placed second and went on to the New England Regionals, and the under 16 placed 6th in the State.

**SUMMER PROGRAM:** 90 boys and girls under the age of 12. This was the 4th summer for theme camp. It was held at Stratham Hill Park for 2 weeks in July and 2 weeks in August. Registration is held in the spring.

**ADULT PROGRAMS:** Men's basketball, Sunday and Thursday nights at 7:30 at the Stratham Memorial School Gym. We offer on-going aerobics and exercise programs all year.

A special thanks goes to "Friends of Recreation" for all your work at the Stratham Fair on the "Cow Flop". They donate all the proceeds to baseball, softball and soccer programs. This helps to underwrite the cost of the sign-ups to play these sports. Thank you!

Respectfully submitted,

Stratham Recreation Commission

## HIGHWAY DEPARTMENT REPORT

This has finally been a severe winter for New Hampshire. After a few years of not much snow, this year we have had frequent and heavy snow storms. We hope we did not upset too many people with our plowing. Contrary to public opinion, we don't intentionally set out to irritate people! Seriously, we hope we did a decent job keeping the roads open through all this snow and that nobody was hurt in any accidents this winter. We try our best with only 4 full-time people.

Last year our biggest job was the closure on the Town Landfill. It is now a transfer station as everything is shipped someplace else for disposal. This was an expensive but necessary project.

The other two main projects for 1995 was the construction of a new ballfield at the Park and replacing the septic system at the firehouse. We also continued paving various roads last year and will do whatever we can in 1996. Every project depends on money and what is budgeted.

This year's projects will be mainly more paving and drainage work where needed. This year we would like to get a one ton dump truck and a 3/4 ton pickup to replace our two oldest pickups. We thank you for last year's new truck and wood chipper as they were surely needed.

Please call the Town Office before erecting fences, stone walls or any plantings along the Town's right of ways. This will help prevent future problems with the Town as to encroachment into the right of way.

We thank the public for bearing with us this year and appreciate the cooperation that you give to us. We are proud of our small crew and think we get a lot done for our size and the amount of roads we maintain. Please call us at 772-5550 with any problems or maybe to give us some thanks for a job well done!

Till next year,

Fred Hutton, Highway Agent  
Cameron Sewall  
Russell Stevens  
Don Dubbs

Your Highway Department

New 1995 Plow Truck



## LAMPREY REGIONAL COOPERATIVE

In 1995, we experienced many changes to the Lamprey Regional Cooperative. The Lamprey Regional Cooperative amended and restated their agreement on August 14, 1995. The Lamprey Regional Cooperative also ceased operations of the Waste-to-Energy plant on November 20, 1995. In December 1995, a contract was awarded for demolition of the Waste-to-Energy plant. Demolition began on December 7, 1995 and is scheduled to be completed in February 1996. We will be closing and capping our Ash Landfill in Somersworth in 1996 and it appears at this time that this also will come within our budgeted closure funds.

The Waste-to-Energy plant was operated under budget again in 1995 and we did not experience any major problems in the operating year.

We have made progress toward our goal of a Regional Transfer and Recycling Facility in early 1996 for the communities that have decided to remain in the Lamprey Regional Cooperative into the future.

I would like at this time to thank all of the communities for their cooperation in the operation of our Waste-to-Energy plant during the last fifteen years.

Respectfully submitted,

Joseph Moriarty,  
Chairman of Board  
Lamprey Regional Cooperative



### STRATHAM MOSQUITO CONTROL COMMISSION

Here's something to look forward to after paying those large snow plowing bills: Copious amounts of snow and rain during the winter months set the stage for higher than normal mosquito populations in the spring. Once the snow melts, stagnant water caught in birdbaths, flowerpots, old tires, rain gutters, ditches, swamps and woodland depressions will provide the ideal environment for mosquito larvae to survive. The homeowner can help rid the yard of mosquito breeding habitats by emptying various containers holding water. Change bird-bath water weekly to prevent mosquito larvae from developing into the winged adult stage. Call the mosquito control headquarters so that we may tackle the large breeding sites such as swamps, ditches and woodland depressions. Our phone number is 778-3906. It is very important to call us early, before those mosquito larvae hatch into biting adult mosquitoes. Call during April and May for best results.

Last year was unusually dry leaving most containers, depressions and swamps without much water. Therefore, freshwater mosquito populations were down. Regular tidal flooding provided the Seacoast with a normal batch of salt marsh mosquitoes throughout the summer. Like taxes, we will always have salt marsh mosquitoes. The survival of this species is not dependent upon snow or rain, but on monthly tidal flooding which not only brings water but fish as well. These fish eat many larvae, but in areas where fish cannot reach the larvae, control is necessary.

Our crews check the tidal areas regularly. When mosquito larvae are found, a biological insecticide known as *Bacillus thuringiensis israelensis* (Bti for short) is used. This is a nontoxic material which specifically targets mosquito larvae. Larvae are controlled in the salt marshes from April through September.

Once mosquitoes hatch into the winged adult form, there are several ways to confront the biting pests. Avoidance: Not always feasible, but staying inside during peak mosquito activity or staying away from infested areas is recommended to avoid biting mosquitoes. Repellents: These are useful if you must be outside during an infestation. Products containing the active ingredient DEET work best. If you do not want to wear repellents, protective clothing and gear such as mosquito netting can be helpful. Adulticides: These are insecticides that control adult biting mosquitoes. This could be applied using a truck mounted sprayer, a backpack or handheld sprayer. The truck mounted sprayer employed by the Town disperses permethrin at ultra low levels to control adult mosquitoes.

If you do not want your property sprayed, please alert mosquito control headquarters every year so that we may keep an updated list and map of these areas. Please call 778-3906 or write to Mosquito Control, P.O. Box 46, Stratham, NH 03885.

Respectfully submitted,  
Sarah MacGregor  
Dragon Mosquito Control



## WIGGIN MEMORIAL LIBRARY

What should library service be in a world where books are available at the supermarket, where people glean a sense of the world from rapidly moving images delivered instantaneously to everyone's home, where there is such a clear distinction between the time of "education" and the time for all that comes after? These are the questions the library has addressed in an important year of growth.

The library has addressed the lies inherent in each of those questions. Books may be for sale on every street corner, but they are not necessarily "available." For those who cannot afford books in tough economic times, we have added over 2,200 titles. For those bewildered by the flood of choices, we have enhanced book lists and improved our skill at advising readers. For those who know what they want, and want it now, we have provided a computerized catalog of what we own and nearly doubled what we borrow for other libraries.

The electronic image may very well be the symbol of the 90's, but the library must foster a balance between the deeper exploration of vital issues and the rapid delivery of information demanded in the modern world. The library continues to build a collection of books that explore the deepest needs of our society. One in five books on religion and one in ten works of fine literature in the library are new in the last year. Still, books are just part of what the library offers. Three of every ten items the library loans are magazines, compact disks, videos, books-on-tape, and pieces of art.

Finally, the library is built on the belief that education is a lifetime pursuit. From materials to help adults learn to read to books on health and medicine for the layman, from music appreciation to home repair, the library makes it possible for all to continue to grow in knowledge.

The library's mission in the modern world has not changed. It remains to collect, organize, and deliver ideas and information for the use of everyone in the community. All that has changed are some of the information needs to be filled, and some of the forms used to fill those needs.

Respectfully submitted,

Michael Sullivan, Director

### Staff:

Michael Sullivan  
Phyllis Danko  
Marcia MacCallum  
May Stoney  
Ron Curcio  
Ilene Deane

### Trustees:

Bonnie Moulton, Chair  
Bill Clapp  
Carol Landau  
Bob Mitchell  
Walter Ruffner

WIGGIN MEMORIAL LIBRARY

1995 FINANCIAL REPORT

GENERAL OPERATING FUNDS

Income:

Balance forward from 1994	\$ 3,848.97
Town Appropriation	85,873.00
Fines	4,221.94
Interest and Dividends	1,075.77
Grants and gifts	640.00
Other: (copies, booksales, non-resident fees)	1,427.77
	<hr/>
	\$97,087.45

Expenditures:

Salary	\$57,733.41
Media	28,706.78
Programs	2,438.47
Maintenance	650.00
Postage	73.27
Education/Training	1,335.07
Supplies	3,110.78
Landscaping	40.37
Technology	2,491.90
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	\$96,580.05

BALANCE FORWARD:	\$507.40
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# WIGGIN MEMORIAL LIBRARY

## STATISTICS - 1995

	1994	1995
Circulation:		
Adult Fiction	12,128	12,547
Adult Non-Fiction	7,286	8,432
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Total Adult	19,414	20,979
Young Adult	407	857
Juvenile	6,006	7,675
Easy	15,502	18,260
	<hr/>	<hr/>
Total Children's	21,915	26,792
Compact Disks	744	1,974
Videos	9,107	12,945
Books-on-tape	1,604	2,508
Periodicals	2,430	2,797
Art Prints	31	143
Museum Passes	248	263
Other	72	65
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Total Non-Book	14,236	20,695
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Grand Total:	55,565	68,466

Hours open/week:	41	41
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New cards issued:		Patrons:	
Adult	346	Adult	1829
Children	140	Children	1001
	<hr/>		<hr/>
	486		1830

The Collection:	Added	Total Collection	Percent of Collection
Adult Fiction	605	8,261	26.4%
Adult Non Fiction	514	9,163	29.3%
Reference	59	300	1.0%
Youth Adult Fiction	77	860	2.7%
Youth Non-Fiction	13	69	0.2%
Juvenile Fiction	201	2,492	8.0%
Juvenile Non-Fiction	182	3,841	12.3%
Easy Readers	203	4,824	15.4%
CD's	116	277	0.9%
Videos	177	841	2.7%
Books-on-tape	76	283	0.9%
Art Prints	0	43	0.1%
Other	17	20	0.1%
	<hr/>	<hr/>	<hr/>
	2,240	31,274	100.0%

## STRATHAM HISTORICAL SOCIETY

In 1995, Stratham Historical Society continued to operate as a museum, accessioned and cataloged items that had been donated, held informative meetings, accomplished genealogical research as requested, and participated in the 3rd grade outreach program, in cooperation with Stratham Memorial School. We also had a visit from the Stratham Brownies.

Our "old house visit" in September was to the ca 1850's house next to the Josiah Brown house on Jackrabbit Lane, where Pat, Ryan and David Perkins gave us a wonderful tour. In January, Mr. Maynard Waltz presented a program on Northern New England Indians, tracing their origin from early man. In March, Virginia Chisholm gave a talk and slide show on Celia Thaxter's gardens located on the Isles of Shoals. In November, Dr. Ronald Jaeger talked about his early years on a family farm, and also autographed his book "The House At the End of the Road". This program was funded in part by the N.H. Humanities Council.

Some of the interesting items donated this past year included a silver loving cup, received by the Winnicutt Grange, in 1907 for their exhibit at the Newmarket Agricultural & Industrial Fair (Margaret & Earl Barker). A Wiggin genealogy for the Cordell Family in Kansas was given by Mrs. Chorletta Cordell. A booklet of names and dates for a Wiggin cemetery on Winnicutt Road (Debbie Wilson), a post card collection (Ralph Parkman Estate), photos of the 1954 hurricane, in Stratham, (Mrs. Richard Wiggin), a US Navy uniform from WWII (Mrs. Waldo Bond), a brass bell used at the Scamman Farm to call the help in from the fields, (Mr. Carl Dining), 18th & 19th century sheet & towels from the Josiah Brown family (Mrs. Mary Chase Sewall), a milk bottle from the Barker Farm, now the Stuart Farm, (Dean Merchant), to name a few. In all, 46 persons donated historical items pertaining to Stratham in 1995.

We had a total of approximately 150 visitors, plus school children, and persons attending our programs. Some came from as far away as Alaska, the Midwest, and Florida.

The modifications made to the roof have so far worked out well. No ice dams have backed up into the building to date, and it was surely tested in December.

As we continue to preserve the history of Stratham, we wish to thank the Town for it's support, and the Highway Department in particular, for cleaning the snow and mowing the grass.

Our hours continue to be, Tuesdays, 9-11:30 A.M., Thursdays 2-4 P.M., the first Sunday of each month, 2-4 P.M. and by appointment.

Respectfully submitted,  
Barbara K. Mann, President, SHS



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TOWN OF STRATHAM

STRATHAM, NEW HAMPSHIRE

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REPORT ON EXAMINATION OF FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1994

*I. R. Lebel*

CERTIFIED PUBLIC ACCOUNTANT

54 COURT STREET - PORTSMOUTH, NEW HAMPSHIRE 03801  
603 436-8110

Board of Selectmen  
Town of Stratham  
Stratham, NH 03885

We have audited the general purpose financial statements of the Town of Stratham, New Hampshire, and its combining and individual fund financial statements as of and for the year ended December 31, 1994. In planning and performing our audit, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements, and not to provide assurance on the internal control structure. However, we did not note any matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control system that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not disclose all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended solely for the information and use of the Board of Selectmen, Officers, and management. This restriction is not intended to limit the distribution of this report which, upon acceptance, is a matter of public record.



I. R. Lebel  
Certified Public Accountant

August 9, 1995

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TOWN OF STRATHAM, NEW HAMPSHIRE

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*J. R. Lebel*

CERTIFIED PUBLIC ACCOUNTANT

54 COURT STREET - PORTSMOUTH, NEW HAMPSHIRE 03801  
603 436-8110

INDEPENDENT AUDITOR'S REPORT

Board of Selectmen  
Town of Stratham  
Stratham, NH 03885

We have audited the accompanying general purpose financial statements of the Town of Stratham as of and for the year ended December 31, 1994, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Town has not maintained a record of its general fixed assets and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not presented in the financial report.

In our opinion, the general purpose financial statements referred to above present fairly the financial position of the Town of Stratham at December 31, 1994, and the results of its operations and the changes in financial position of its proprietary fund types and similar Trust Funds for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly the financial position of the individual funds of the Town of Stratham at December 31, 1994, their results of operations, and the changes in financial position of individual proprietary funds for the year then ended, in conformity with generally accepted accounting principles.

*J. R. Lebel*

August 9, 1995



TOWN OF STRATHAM, NEW HAMPSHIRE  
COMBINED BALANCE SHEET - ALL FUND TYPES & ACCOUNT GROUPS  
DECEMBER 31, 1994

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPES		TOTALS (MEMORANDUM ONLY)	
					1994	1993
	General	Special Revenue	Trust Funds			
<b>ASSETS</b>						
Cash	\$2,740,741	\$47,936	\$ 4,425		\$2,793,102	\$2,285,849
Certificates of deposit			185,454		185,454	115,258
Investments at cost (Mkt. \$192,800)		522	175,510		176,032	158,502
Taxes receivable						
- Unredeemed	345,190				345,190	908,651
- Uncollected	841,488				841,488	1,036,202
Due from other funds		1,650			1,650	18,179
Due from other governments						36,197
Tax deeded property	4,581				4,581	3,411
<b>TOTAL ASSETS</b>	<u>\$3,932,000</u>	<u>\$50,108</u>	<u>\$365,389</u>		<u>\$4,347,497</u>	<u>\$4,562,249</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 3,471	\$	\$ 1,650		\$ 3,471	\$ ----
Due to other funds					1,650	18,179
Due to school districts	3,551,168				3,551,168	3,612,227
Deferred revenues		40,265			40,265	55,566
<b>TOTAL LIABILITIES</b>	<u>3,554,639</u>	<u>40,265</u>	<u>1,650</u>		<u>3,596,554</u>	<u>3,685,972</u>
<b>FUND EQUITY</b>						
Appropriated (Note 3)	67,750		94,671		162,421	87,228
Unappropriated	309,611	9,843			319,454	526,344
Unexpendable trust principal			197,747		197,747	191,548
Expendable trust income			71,321		71,321	71,157
<b>TOTAL FUND EQUITY</b>	<u>377,361</u>	<u>9,843</u>	<u>363,739</u>		<u>750,943</u>	<u>876,277</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$3,932,000</u>	<u>\$50,108</u>	<u>\$365,389</u>		<u>\$4,347,497</u>	<u>\$4,562,249</u>

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

TOWN OF STRATHAM, NEW HAMPSHIRE  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1994

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	General	Special Revenue	Expendable Trust	1994	1993
<u>REVENUE</u>					
Taxes	\$7,526,669	\$	\$	\$7,526,669	\$7,385,528
State sources	188,508			188,508	206,402
Federal sources					18,719
Local sources	1,045,208	6,081		1,051,289	1,069,557
Investments	37,709		12,689	50,398	36,684
TOTAL REVENUES	8,798,094	6,081	12,689	8,816,864	8,716,890
<u>EXPENDITURES</u>					
General government	525,697		5,936	531,633	513,305
Public safety	329,053			329,053	292,083
Highways & streets	341,551			341,551	313,847
Sanitation	415,965			415,965	407,840
Health & welfare	47,400			47,400	42,488
Parks & recreation	51,130		2,000	53,130	63,315
Debt service	32,450			32,450	73,338
Capital outlay & special appropriations	158,225			158,225	260,061
Conservation					7,877
Library		88,049		88,049	85,276
School District	6,501,168			6,501,168	6,182,577
County	446,618			446,618	384,882
State	3,155			3,155	1,653
TOTAL EXPENDITURES	8,852,412	88,049	7,936	8,948,397	8,628,542
Excess (Deficiency) of revenues over expenditures	(54,318)	(81,968)	4,753	(131,533)	88,348
<u>OTHER FINANCIAL SOURCES</u>					
<u>(USES)</u>					
Operating transfers-in		84,386	10,000	94,386	90,181
Operating transfers-out	(91,886)		(2,500)	(94,386)	(90,181)
TOTAL OTHER SOURCES (USES)	(91,886)	84,386	7,500	-0-	-0-
Excess (Deficiency) of Revenues & Other Finan- cial Sources Over Ex- penditures & Other Uses	(146,204)	2,418	12,253	(131,533)	88,348
FUND BALANCE BEGINNING	523,565	7,425	153,739	684,729	596,381
FUND BALANCE ENDING	\$ 377,361	\$ 9,843	\$165,992	\$ 553,196	\$ 684,729

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

**TOWN OF STRATHAM, NEW HAMPSHIRE**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL**  
**GENERAL AND SPECIAL REVENUE FUND TYPES**  
**FOR THE YEAR ENDED DECEMBER 31, 1994**

	GENERAL FUND			SPECIAL REVENUE FUND TYPES		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>						
Taxes	\$7,488,696	\$7,526,669	\$ 37,973	\$	\$	\$
State sources	233,861	188,508	(45,353)			
Local sources	886,437	1,045,208	158,771		6,081	
Investments	30,000	37,709	7,709			
<b>TOTAL REVENUES</b>	<b>8,638,994</b>	<b>8,798,094</b>	<b>159,100</b>	<b>-0-</b>	<b>6,081</b>	<b>6,081</b>
<b>EXPENDITURES</b>						
General government	511,666	525,697	(14,031)			
Public safety	361,134	329,053	32,081			
Highways & streets	353,733	341,551	12,182			
Sanitation	425,853	415,965	9,888			
Health & welfare	53,365	47,400	5,965			
Parks & recreation	56,060	51,130	4,930			
Debt service	50,000	32,450	17,550			
Capital outlay & special appropriations	158,225	158,225	-0-	81,886	88,049	(6,163)
Library						
School District	6,501,168	6,501,168	-0-			
County	446,618	446,618	-0-			
State	---	3,155	(3,155)			
<b>TOTAL EXPENDITURES</b>	<b>8,917,822</b>	<b>8,852,412</b>	<b>65,410</b>	<b>81,886</b>	<b>88,049</b>	<b>(6,163)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(278,828)</b>	<b>(54,318)</b>	<b>224,510</b>	<b>(81,886)</b>	<b>(81,968)</b>	<b>(82)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers-in						
Operating transfers-out	(91,886)	(91,886)	-0-	81,886	84,386	2,500
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(91,886)</b>	<b>(91,886)</b>	<b>-0-</b>	<b>81,886</b>	<b>84,386</b>	<b>2,500</b>
<b>Excess (Deficiency) of Revenues and other Financing Sources Over Expenditures and Uses</b>	<b>(370,714)</b>	<b>(146,204)</b>	<b>224,510</b>	<b>-0-</b>	<b>2,418</b>	<b>2,418</b>
<b>FUND BALANCE BEGINNING</b>	<b>523,565</b>	<b>523,565</b>	<b>-0-</b>	<b>7,425</b>	<b>7,425</b>	<b>-0-</b>
<b>FUND BALANCE ENDING</b>	<b>\$ 152,851</b>	<b>\$ 377,361</b>	<b>\$224,510</b>	<b>\$ 7,425</b>	<b>\$ 9,843</b>	<b>\$ 2,418</b>

TOWN OF STRATHAM, NEW HAMPSHIRE  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - ALL PROPRIETARY FUND TYPES & SIMILAR TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1994

	<u>FIDUCIARY</u> <u>FUND TYPE</u> <u>NON-EXPENDABLE</u> <u>TRUSTS</u>
<u>REVENUES</u>	
New trusts	\$ 3,000
Capital gain distributions	<u>3,199</u>
TOTAL REVENUES	<u>6,199</u>
 <u>EXPENDITURES</u>	 <u>-0-</u>
EXCESS REVENUES OVER EXPENDITURES	6,199
 FUND BALANCE BEGINNING	 <u>191,548</u>
FUND BALANCE ENDING	<u><u>\$197,747</u></u>

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS



TOWN OF STRATHAM, NEW HAMPSHIRE  
COMBINED STATEMENT OF CASH FLOWS  
ALL PROPRIETARY FUND TYPES & SIMILAR TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1994

	FIDUCIARY FUND TYPE NON-EXPENDABLE TRUST
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>	
Operating income	\$ 6,199
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>6,199</u>
<u>CASH FLOWS FROM INVESTING ACTIVITY</u>	
Purchase of securities	(17,530)
NET CASH USED BY INVESTING ACTIVITY	(17,530)
NET INCREASE IN CASH	(11,331)
CASH BEGINNING	<u>33,569</u>
CASH ENDING	<u><u>\$22,238</u></u>
 CASH - Expendable Trust	 \$167,641
CASH - Non-Expendable Trust	<u>22,238</u>
TOTAL CASH - TRUST FUNDS	<u><u>\$189,879</u></u>

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

TOWN OF STRATHAM, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1994

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fund Accounting

The diverse nature of governmental operations and the necessity of determining compliance with legal provisions requires modification of accounting systems commonly used by commercial enterprises. Rather than establishing a single unified set of accounts to record and summarize all financial transactions, the accounts of the Town are organized on the basis of funds, each of which is considered a separate entity with self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures, including obligations and transfers. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, as follows:

Governmental Funds

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Fiduciary Funds

Trust & Agency Funds - Trust & Agency Funds are used to account for assets held by the Town in a trustee capacity or as an agent for other governmental units. These include Expendable Trusts, Non-expendable Trusts, and Agency Funds. Non-expendable Trusts are accounted for in essentially the same manner as proprietary funds, while Expendable Trusts are accounted for similar to governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement or results of operations.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

TOWN OF STRATHAM, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
DECEMBER 31, 1994

Basis of Accounting (Cont'd)

All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Property tax revenue is measured in the year levied.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

All proprietary funds and Non-expendable Trust and Pension Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

Fixed Assets

The Town does not maintain a record of its general fixed assets and accordingly a statement of general fixed assets required by generally accepted accounting principles is not presented in the financial statements.

Budgetary Control

Budgets are prepared by the budget committee and selectmen on a detailed line-item basis. Revenues are budgeted by source. Expenditures are budgeted by department and character (salaries, utilities, supplies, etc.). The budget is voted on and enacted at Town Meeting in the aggregate which becomes the legal level of control. Within this control level, the selectmen may transfer appropriations without further action from the Town.

Accounting for Encumbrances

The Town utilizes an encumbrance system of accounting wherein encumbrances outstanding at year end are not reported as expenditures, but are reported as a reservation of fund balance available for subsequent year expenditures based on the encumbered appropriation authority carried over to the next fiscal year.

TOWN OF STRATHAM, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
DECEMBER 31, 1994

Interfund Receivables and Payables

The following schedule reconciles interfund receivables and payable for the year ended December 31, 1994:

<u>Due From</u>	<u>Due To Special Revenue Fund</u>	<u>Total Due From</u>
Non-expendable Trust	<u>\$1,650</u>	<u>\$1,650</u>

The amounts due to/from other funds are for normal and recurring interfund charges.

2. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total columns on the Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

3. APPROPRIATED FUND BALANCE

The balance in the general fund account, appropriated fund balance, represents unexpended sums for current and previous years' special appropriations for the following purposes:

1994	Ballpark improvements	\$42,316
1994	Revaluation	15,805
1994	Underground tank	5,181
1994	Landfill closure	2,773
1994	Police equipment	<u>1,675</u>
		<u>\$67,750</u>

4. RECONCILIATION OF BUDGET AS APPROVED AT TOWN MEETING TO GAAP BASIS BUDGET

Total appropriations approved - Town Meeting	\$9,072,913
Add: Prior years' appropriations expended	
1993 Highway dump truck	2,322
1993 Recreation/park mower	1,180
1993 Stratham Hill tower repair	876
1993 Library computer	167
Less: 1994 Appropriations carried forward	
Ballpark improvements	(42,316)
Revaluation	(15,805)
Underground tank	(5,181)
Landfill closure	(2,773)
Police equipment	<u>(1,675)</u>
	<u>\$9,009,708</u>



TOWN OF STRATHAM, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
DECEMBER 31, 1994

4. RECONCILIATION OF BUDGET AS APPROVED AT TOWN MEETING TO GAAP BASIS BUDGET  
(Continued)

Included in Audit Report as:

Budgeted Expenditures	\$8,917,822
Operating transfers-out	<u>91,886</u>
	<u>\$9,009,708</u>

5. PROPERTY TAX CYCLE

Property taxes are assessed on individual taxpayers based upon Town authorization of expenditures at its March Town Meeting. Properties are assessed each April 1st for this purpose.

Approved expenditures and assessments are forwarded to the State for review and State approval and the tax rate is set by the State.

The Selectmen then assess each individual property based upon the rate and sign a warrant charging the tax collector with the responsibility of collecting the tax.

The tax collector then mails the individual tax bills. Tax bills become delinquent on December 1st, or 30 days after they are mailed, whichever is later. Delinquent bills carry interest charges of 12%.

Any time after 90 days of the delinquent date, the tax collector can initiate the tax lien/sale procedure by notifying the taxpayer by certified mail that they have 32 days to pay the bill or a lien shall be recorded against the property at the Registrar of Deeds. Once such lien is placed, interest increases to 18%.

If full redemption of such outstanding tax lien is not timely made within two years of the execution of the lien, including statutory interest and costs accrued thereon, a tax deed may be issued to the holder of such lien pursuant to RSA 80:38 or RSA 80:76, and disposed of as the deed holder shall determine.

6. CASH AND INVESTMENTS

RSA 48:16 requires that all funds belonging to the Town shall be deposited in solvent banks within the State, except funds may be deposited in banks outside the State if such banks pledge and deliver collateral to the State treasurer of equal value as the funds deposited. There is no requirement of an in-State bank to collateralize deposits in excess of FDIC insurance.

TOWN OF STRATHAM, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
DECEMBER 31, 1994

6. CASH AND INVESTMENTS (Continued)

The Town's cash deposits and investments at December 31, 1994, are categorized by maturity date and by the level of risk assumed by the Town. The risk categories are defined as follows:

- (1) Insured or collateralized with securities held by the Town or its agent in the Town's name;
- (2) Collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name;
- (3) Uncollateralized or uninsured for which securities are held by the financial institution's trust department or agent but not in the Town's name.

At December 31, 1994, the Town's deposits and investments consisted of the following:

	Categories			Unclassified	Balance
	<u>1</u>	<u>2</u>	<u>3</u>		
Demand deposits	\$343,565	\$1,203,803	\$ 927,598	\$503,590	\$2,978,556
Securities	<u>-0-</u>	<u>-0-</u>	<u>176,032</u>	<u>-0-</u>	<u>176,032</u>
	<u>\$343,565</u>	<u>\$1,203,803</u>	<u>\$1,103,630</u>	<u>\$503,590</u>	<u>\$3,154,588</u>

Included in the above balances is the amount of \$503,590, which is deposited with the New Hampshire Public Deposit and Investment Pool managed by MBIA Municipal Investors Service Corporation. The pool is an open-end mutual fund to which the Town has no custodial risk, thus it is considered unclassified.

7. EMPLOYEE BENEFITS AND COMPENSATED ABSENCES

Police Department employees are eligible to participate in the State of New Hampshire Police Retirement system on a shared cost basis, which is recorded when earned.

Full-time, permanent employees are granted vacation and sick leave benefits in varying amounts based upon tenure. The Town does not accrue these benefits in the general fund because of plans to fund these future costs from future resources.

TOWN OF STRATHAM, NEW HAMPSHIRE  
DETAILED STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 1994

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES:</u>			
Taxes			
Property	\$7,554,539	\$7,556,018	\$ 1,479
Land use change	10,000	12,511	2,511
Yield & other	500	1,267	767
Discounts	<u>(76,343)</u>	<u>(43,127)</u>	<u>33,216</u>
	<u>7,488,696</u>	<u>7,526,669</u>	<u>37,973</u>
State Sources			
Highway subsidy	71,714	71,714	---
Shared revenues	140,877	112,194	(28,683)
Other	<u>21,270</u>	<u>4,600</u>	<u>(16,670)</u>
	<u>233,861</u>	<u>188,508</u>	<u>(45,353)</u>
Local Sources			
Motor vehicle registrations	500,000	598,315	98,315
Interest & penalties on taxes	220,000	249,076	29,076
Income from departments	61,800	39,316	(22,484)
Licenses, fines, fees, permits	32,200	85,521	53,321
Sale, rent of town property	32,740	14,792	(17,948)
Refunds	37,697	52,817	15,120
Donations-Fire Department/Park Assoc.		945	945
Telephone & other	<u>2,000</u>	<u>4,426</u>	<u>2,426</u>
	<u>886,437</u>	<u>1,045,208</u>	<u>158,771</u>
Investments			
Interest on deposits	<u>30,000</u>	<u>37,709</u>	<u>7,709</u>
TOTAL REVENUES	<u>8,638,994</u>	<u>8,798,094</u>	<u>159,100</u>

TOWN OF STRATHAM, NEW HAMPSHIRE  
DETAILED STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Cont'd)  
FOR THE YEAR ENDED DECEMBER 31, 1994

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>EXPENDITURES:</u>			
<u>GENERAL GOVERNMENT</u>			
Executive	\$ 128,004	\$ 124,699	\$ 3,305
Election, registration, and vital statistics	1,895	1,504	391
Financial administration	33,700	30,478	3,222
Legal	12,000	11,203	797
Personnel administration	49,500	45,719	3,781
Planning and zoning	49,740	49,582	158
General government buildings	59,050	56,128	2,922
Cemeteries	18,650	19,095	(445)
Insurance	159,127	160,752	(1,625)
Abatelements & refunds	-0-	26,537	(26,537)
	<u>511,666</u>	<u>525,697</u>	<u>(14,031)</u>
<u>PUBLIC SAFETY</u>			
Police	310,619	278,575	32,044
Fire	49,315	49,782	(467)
Emergency management	1,200	696	504
	<u>361,134</u>	<u>329,053</u>	<u>32,081</u>
<u>HIGHWAYS &amp; STREETS</u>			
Town maintenance	347,833	336,291	11,542
Street lighting	5,900	5,260	640
	<u>353,733</u>	<u>341,551</u>	<u>12,182</u>
<u>SANITATION</u>			
Solid waste disposal	425,853	415,965	9,888
<u>HEALTH &amp; WELFARE</u>			
Mosquito control	21,900	22,000	(100)
Animal control	2,000	814	1,186
Health services	22,465	22,465	-0-
General assistance	7,000	2,121	4,879
	<u>53,365</u>	<u>47,400</u>	<u>5,965</u>



TOWN OF STRATHAM, NEW HAMPSHIRE  
 DETAILED STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Cont'd)  
 FOR THE YEAR ENDED DECEMBER 31, 1994

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>EXPENDITURES (Cont'd)</u>			
<u>PARKS &amp; RECREATION</u>			
Parks	\$ 25,060	21,420	3,640
Recreation	30,100	29,169	931
Patriotic	900	541	359
	<u>56,060</u>	<u>51,130</u>	<u>4,930</u>
 <u>DEBT SERVICE</u>			
Temporary loans interest	<u>50,000</u>	<u>32,450</u>	<u>17,550</u>
 <u>CAPITAL OUTLAY &amp; SPECIAL WARRANTS</u>			
Revaluation	94,195	94,195	---
Police cruisers	16,930	16,930	---
Landfill closure	18,227	18,227	---
Police equipment	11,325	11,325	---
Underground tank	9,819	9,819	---
Ball field	2,684	2,684	---
Dump truck	2,322	2,322	---
Lawn mower	1,180	1,180	---
Tower repair	876	876	---
Health service and AIDS response	500	500	---
Library computer	167	167	---
	<u>158,225</u>	<u>158,225</u>	<u>-0-</u>
<u>STATE</u>	<u>-0-</u>	<u>3,155</u>	<u>(3,155)</u>
<u>COUNTY</u>	<u>446,618</u>	<u>446,618</u>	<u>---</u>
<u>SCHOOL DISTRICT</u>	<u>6,501,168</u>	<u>6,501,168</u>	<u>---</u>
TOTAL EXPENDITURES	<u>8,917,822</u>	<u>8,852,412</u>	<u>65,410</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(278,828)</u>	<u>(54,318)</u>	<u>224,510</u>

TOWN OF STRATHAM, NEW HAMPSHIRE  
DETAILED STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Cont'd)  
FOR THE YEAR ENDED DECEMBER 31, 1994

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers-in	---	---	---
Operating transfers-out	<u>(91,886)</u>	<u>(91,886)</u>	<u>-0-</u>
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>(91,886)</u>	<u>(91,886)</u>	<u>-0-</u>
Excess (deficiency) of Revenues and Other Financing Sources over Expenditures and Uses	(370,714)	(146,204)	224,510
FUND BALANCE BEGINNING	<u>523,565</u>	<u>523,565</u>	<u>---</u>
FUND BALANCE ENDING	<u>\$ 152,851</u>	<u>\$ 377,361</u>	<u>\$ 224,510</u>

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## VITAL STATISTICS

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BIRTHS REGISTERED IN STRATHAM FOR THE YEAR ENDING DECEMBER 31, 1995

<u>DATE OF BIRTH</u>	<u>NAME OF CHILD</u>	<u>SEX</u>	<u>PLACE OF BIRTH</u>	<u>NAME OF FATHER</u>	<u>MAIDEN NAME OF MOTHER</u>
Dec. 11 (94)	Lucienne Dubois	F	Exeter	Vincent J. Dubois	Amy Young
Jan. 1	Stephen Mark Bouzianis	M	Portsmouth	Mark Dean Bouzianis	Kerri Hall
Jan. 9	Naomie Elizabeth Gilbert	F	Exeter	Robert Lloyd Guilbert	Namiko Hiranuma
Jan. 11	Kelley Rose Love	F	Exeter	Scott Edward Love	Rose Taylor
Jan. 17	Aaron Michael Denis	M	Portsmouth	Scott William Denis	Christine Agnes Polito
Jan. 20	Emma Kathryn Warren	F	Exeter	Richard Kevin Warren	Sarah Jane Duwaldt
Jan. 27	Alexandra Paige Hagen	F	Exeter	Daniel John Hagen	Ann Marie Hancock
Jan. 31	Kaitlyn Nicole Jerge	F	Portsmouth	Stephen Philip Jerge	Cynthia Ann Clark
Feb. 2	Ashley Kay Jordan	F	Portsmouth	Douglas Michael Jordan	Janet Anne St. Peter
Feb. 4	Emily Warren Avery	F	Portsmouth	Christopher W. Avery	Victoria Ann Lindsay
Feb. 4	Gregory Richard Mallon	M	Exeter	Thomas M. Mallon	Sharon Eileen Olsen
Feb. 4	John Banish Grinde	M	Exeter	Roger B. Grinde	Michelle Marie Harris
Feb. 26	Brianna Rose Stine	F	Portsmouth	Kevin Robert Stine	Diane Lynne Crabb
Mar. 2	Charles Ryan Rickarby	M	Exeter	Ryan Oliver rickarby	Cathleen Janet Carr
Mar. 12	William Anthony Halkovitch	M	Nashua	William M. Halkovitch	Tracy Jean Mandravelis
Mar. 16	Tyler Murphy Russ	M	Portsmouth	Bradley Jay Russ	Lynn Ann Relinski
Mar. 18	Matthew Joseph Barr	M	Portsmouth	Gary James Barr	Patricia Marie Lauziere
Mar. 24	Samantha Grace Myslinski	F	Exeter	Daniel C. Myslinski	Bernadette Lee Fiedler
Mar. 30	Alexander Tobin Kelley	M	Exeter	James P. Kelley	Stephanie Anne Boyle
April 1	Austin Richard Gingras	M	Exeter	Richard A. Gingras Jr.	Kelly Lynn Pelletier
April 15	Sarah Ruth Keith	F	Portsmouth	Joseph W. Keith	Margaret Ann Schroeder
April 16	Darci Anne Swain	F	Exeter	Dana Weld Swain	Corey Sue Collins
April 16	Alden Richard Zeff	M	Portsmouth	Richard Lee Zeff	Maureen Denise Rowe
April 19	Katelyn O'Neil Pine	F	Dover	Sean Pine	Gail Ann Winslow
April 26	Rebecca Ann Salzman	F	Exeter	David M. Salzman	Beth Jodi Meister
April 29	Luke Anthony Rieder	M	Portsmouth	Mark Howard Rieder	Deborah Ann Surrette
May 9	Kyle Russell Duffner	M	Portsmouth	Rorry Allan Duffner	Lisa Ann Caswell
June 5	Kendall Marie Hanselman	F	Portsmouth	Carl E. Hanselman Jr.	Lisa Ann Kendall
June 9	Mikaela Lauren Elliott	F	Portsmouth	James Allen Elliott	Nancy Marie Fairfield
June 10	Kelsey Ann Gallagher	F	Portsmouth	John C. Gallagher	Caren Marie Scott
June 13	Liam Michael Bird	M	Portsmouth	Michael A. Bird	Melissa Jane Quimby
June 22	Corie Ellen Grewal	F	Portsmouth	Narotam Singh Grewal	Gail Ellen Garrison
June 29	Lindsey Elizabeth Hubbell	F	Exeter	David F. Hubbell	Jennifer N. Taylor
July 1	Heath White Richards	M	Portsmouth	Mark White Richards	Dianne Marie Maggelet
July 7	Kristen Elizabeth Donlevie	F	Exeter	Mark Joseph Donlevie	Catherine E. Gainey



July	11	Samantha Kelley Leonard	F	Portsmouth	Timothy J. Leonard	Bonnie Ann Macaulay
July	16	Safia Qureshi-Lewis	F	Exeter	Alden Sana Lewis	Zeeba Oureshi
July	28	James Edward Baker Jr.	M	Exeter	James Edward Baker	Tammy Jean Brown
July	28	Courtney Jo Baker	F	Exeter	James Edward Baker	Tammy Jean Brown
Aug.	3	Nicholas Joseph Calandra	M	Exeter	Dominic S. Calandra	Lisa Marie Leberti
Aug.	8	Rachel Irene Kenison	F	Exeter	Wayne S. Kenison Jr.	Melissa McAllister
Aug.	11	Julia Alden Brouwers	F	Portsmouth	Robert Alden Brouwers	Cunthia Marie Alden
Aug.	17	Shaina Margaret Fleming	F	Exeter	Thomas Hugh Fleming	Judith Ann Rybinski
Aug.	19	Amber Rose Huot	F	Exeter	Jon Francis Huot	Donna Marlene Forbord
Aug.	24	Christian Desmond Gifford	M	Exeter	Paul C. Gifford	Patricia C. Desmond
Sept.	2	Andrew Richard Weinhold	M	Portsmouth	Peter M. Weinhold	Kristin Jean Butt
Sept.	26	Christopher Sutton Doyle	M	Portsmouth	Brian C. Doyle	Donna Allena Mason
Oct.	1	Emily Tyler Wynne	F	Portsmouth	Matthew J. Wynne	Molly Elizabeth Dietel
Oct.	1	Rachel May Merchant	F	Portsmouth	Jeffery S. Merchant	Marcia Heather Fair
Oct.	4	Zachary Charles Lin	M	Exeter	Charlie Lin	Mary Jiang
Oct.	6	David Christoffer Wiggin	M	Portsmouth	Andrew D. Wiggin Sr.	Diana L. Eddins
Oct.	8	Rachel Dorothy Baker	F	Portsmouth	John M. Baker Jr.	Krystyna E. Marcio
Oct.	9	Ryan Edward Kelly	M	Portsmouth	Paul D. Kelley	Laura Joan Dachowski
Oct.	20	Theodore Thomas Scontras	M	Portsmouth	Tom Peter Scontras	Stacey Carol Eastman
Oct.	20	Bryan Francis Murman-Freer	M	Portsmouth	Rodney F. Freer	Bonnie Jean Murman
Oct.	22	Adam John Price	M	Exeter	John Patrick Price	Robin Sue Humphreys
Nov.	2	Colin Michael McGowan	M	Portsmouth	Darren P. McGowan	Allison Smarkus
Nov.	3	Brody Charles Flachbart	M	Portsmouth	Thomas R. Flachbart	Jeannine L. Durette
Nov.	9	Christopher Anthony Silver	M	Portsmouth	Christopher G. Silver	Wendy Newman
Nov.	17	Jenna Frances Connor	F	Dover	Brian G. Connor	Robin Anne Rice
Nov.	20	Julia Aileen O'Connor	F	Portsmouth	Stephen J. O'Connor	Holly Diane Piacentini
Nov.	12	Brianna Marie Lemire	F	Exeter	Edmond Joseph Lemire	Denise Joellen Johnson
Nov.	16	John Wayne Schlim III	M	Exeter	John Wayne Schilm Jr.	Wendy Jane Nichols
Dec.	3	Kendall Marie Ham	F	Portsmouth	Frank Giles Ham	Lissa Marie Sarro
Dec.	3	Jacquelyn Samantha Ham	F	Portsmouth	Frank Giles Ham	Lissa Marie Sarro
Dec.	8	Daniel Austin Paul Coutu	M	Portsmouth	Robert Paul Coutu	Joan Christine Schobel
Dec.	21	Nikos Paul Moisisidis	M	Exeter	Haralambos Moisisidis	Jennifer Anne Horning
Dec.	25	Alexis Elaine West	F	Portsmouth	Timothy Edward West	Amy Elaine Robinson

DEATHS REGISTERED IN STRATHAM FOR THE YEAR ENDING DECEMBER 31, 1995

<u>DATE OF DEATH</u>	<u>NAME</u>	<u>AGE</u>	<u>BIRTH PLACE</u>	<u>NAME OF FATHER</u>	<u>NAME OF MOTHER</u>
Jan. 8	Michael John Gissas	70	CT	John Michael Gissas	Alice Mouskovous
Feb. 2	Mary A. Silver	78	CT	Thomas Dilallo	Nicoletta Mancini
Feb. 7	Dougald C. Sewall	90	NH	George Sewall	Lucy Laughton
Mar. 10	Bethana Linda Blackstun	77	MT	John E. Downing	Bethana L. Ford
Mar. 14	Joyce Lois Bell	58	ME	Thomas Lane Knowles	Catherine Grant
Mar. 20	John Harold Lyons	80	RI	John Robert Lyons	Lillian Sumner
April 7	Mildred G. Eldgedge	90	ME	Elmer Adams	Alice Sawyer
April 29	Danielle Harmon	11	NH	Don Harman	Tobey Friedman
May 20	Dorothy Mae Cole	74	NH	Lawrence Dow	Isobel M. Googins
May 21	George F. Courtovich	33	MA	George C. Courtovich	Dorothy Manning
May 21	Dudley Davis Hardy	68	NH	Roland D. Hardy	Bessie V. Bradley
June 17	Rosemary Elizabeth Waugh	69	MA	Thomas J. Relf	Alieda Steeman
June 20	Frank L. Allen	69	Puerto Rico	Lorenzo Allen	Luisa Villalonga
June 27	Carleton Eldredge	66	NH	Lester E. Eldredge	Mildred A. Adams
June 28	Donald A. French	66	NH	John O. French	Annie M. O'Brien
July 15	W. Douglas Scamman	79	ME	Walter A. Scamman	Elizabeth Hirst
July 22	Martha Louise Betts	85	MA	Herman S. Sherburne	Hattie L. Smith
July 28	Pauline Kruger Scammon	85	NH	Adolph Kruger	Florence Frenyear
Aug. 12	Francis G. Amato	58	MA	Frank G. Amato	Vincenza Nigro
Aug. 25	Edward Carlton O'Brien	83	OK	William O'Brien	Alma Dodson
Aug. 29	Georgette Dora Louise Kemp	73	Canada	George Stone	Marthe Dhoquois
Sept. 6	Robert Joseph Barone	54	RI	Rocco S. Barone	Argentina Romanelli
Sept. 9	Paul E. Law	63	NH	William C. Law	Judith Pascal
Oct. 4	Francis F. Wiggin	65	NH	Ernest Wiggin	Eleanor Fisk
Nov. 4	Russell M. Squire Sr.	93	MA	Wilfred A. Squire	Lucetta Noyes
Nov. 12	Madeline Louise Landry	68	NH	Fred Ridlon	Esther Raino
Nov. 17	Harvie W. Phillips	78	NY	Raymond A. Phillips	Ruth E. Harvie
Nov. 20	Robert Henry Bear	85	PA	Henry Alfred Bear	Sara Gertrude McGriff
Dec. 31	Helen M. Sweetser	73	MA	Nicholas Deloria	Alice Hurley

MARRIAGES REGISTERED IN STRATHAM FOR THE YEAR ENDING DECEMBER 31, 1995

<u>DATE</u>	<u>NAME OF GROOM AND BRIDE</u>	<u>STATE OF BIRTH</u>	<u>NAME OF PARENTS</u>	<u>BY WHOM MARRIED</u>
Feb. 14	Narotam Singh Grewal Gail Ellen Garrison	India NJ	Ranjdh Singh Grewal Ranjinder Kaur Deol Robert E. Garrison Jane Senion	J. Jermain Bodine Minister Stratham, NH
April 22	Robert D. McLaughlin Barbara Ann Smith	CT CT	Dean McLaughlin Hilda E. Knoedler John J. Smith Stacia B. Kosiba	J. Jermain Bodine Minister Stratham, NH
April 29	Robert James Rittgers Susan Jane Cleary	IA MA	Jon C. Rittgers Toly Tribaldos D. Edward Cleary Jane Norton	J. Jermain Bodine Minister Stratham, NH
May 13	Bradford James Townsend Donna Marie Connor	MA MA	Richard D. Townsend Eloise May Smith John Oscar Wynn Mary Phyllis Parr	Douglas Scott Meadows Pastor Exeter, NH
May 19	George Fisher Bartlett Eileen Murphy	MA NY	George E. Bartlett Marion C. Fisher John A. Murphy Eleanor G. Bradley	Rev. Gary F. Lord R/C Priest Exeter, NH
May 20	Paul Jay Ryan Debra Jane Hirtle	NH CA	Walter Charles Ryan Shirley May Perasco Charles R. Hirtle Margaret H. Munton	Douglas Lovejoy-Carter Pastor Greenland, NH
May 28	Michael D. Collins Vasiliki S. Lillios	MA NH	Edmund M. Collins Mary M. Johnson Spiro V. Lillios Tasia S. Georgopoulos	Vassilios Bebis Reverend Concord, NH

June 10	Michael Charles McDonnell	VT	Francis C. McDonnell Barbara Ann Jackson John D. Lichty Jacqueline Yorgen	J. Jermain Bodine Pastor Stratham, NH
	Katherine Marie Lighty	MI		
June 11	Keith Christopher Armstrong	NJ	Henry R. Armstrong Patricia Ann Kirby John M. Falla Mary E. Corcoran	Thomas U. Gage Justice of the Peace Exeter, NH
	Mary Ellen Armstrong	MA		
June 19	Brian Canning Doyle	RI	Noel Joseph Doyle Carolyn Cecelia Baxter Donald Allen Mason Myrna Dawn Sutton	Thomas U. Gage Justice of the Peace Exeter, NH
	Donna Allena Mason	NH		
June 24	David William Smith	MA	Thomas David Smith Anna Marie Poydar Theodore I. MacClean Carol Lynn Brady	Robert H. Thompson School Minister Exeter, NH
	Cheryl Ann MacClean	MA		
June 24	Michael Leon Leclerc	NH	Leon E. Leclerc Ann Theresa Haurihane Joseph W. Laforce Joan Phyllis Wehkoja	Rev. Gary F. Lord R/C Priest Exeter, NH
	Jennifer Ann Laforce	MA		
Aug. 8	Michael Johannes Kittelmann	Germany	Johannis Kittelmann Margit Bittner Erich Dengler Kathe Hieke	Michael E. Sullivan Justice of the Peace Stratham, NH
	Marion Helga Dengler	Germany		
Aug. 10	Stephen Jay Church	MA	Clarke Jay Church Gloria D. Bowden Philip Joseph Reny Simone A. Paquet	Rev. George E. Ham R/C Priest Hampton, NH
	Jo-Ann Yvonne Reny	MA		
Aug. 12	Harold M. Warren III	MA	Harold M. Warren II Julia F. Ribera Donald E. Jackson Julia F. Ribera	Eileen Foley Justice of the Peace Portsmouth, NH
	Tricia Lynn Jackson	NH		



Aug. 23	John Charles Collier Carol Anne Leblanc	PA MA	Lloyd Charles Collier Elizabeth Rose Snyder George E. Leblanc Marie A. Belliveau	Jane Kelley Justice of the Peace Hampton, NH
Sept. 16	Dale Scott Craig Elizabeth Ann Genthner	NH NH	John Fleming Craig Gwendolen J. Young John R. Genthner Cheryle Lynn Jones	Carole A. Pike Justice of the Peace Portsmouth, NH
Sept. 16	Scott Charles Randall Sandra Beth Hunt	NY MA	Richard C. Randall Dorothea M. Marshfield John P. Hunt Jr. Elizabeth M. Noyes	Maurice J. Rochefort R/C Priest Exeter, NH
Sept. 16	Donald Joseph Savage Melanie Louise Pilcher	NH NH	Mark Winthrop Mary Ellen Carter William H. Pilcher Gladys M. Caldwell	J. Jermain Bodine Minister Stratham, NH 03885
Sept. 16	Daniel Martin Wright Patricia Leigh Chainey	MA NH	Ellis J. Wright Alfreda M. Reilly Frederick C. Chainey Yvonne M. Lord	Rev. Gary F. Lord R/C Priest Salem, NH
Sept. 21	Michael Robert Johnson Krista Lynn Thompson	NH ME	Robert F. Johnson Donna Marie Pierce Galen H. Thompson Betty Jean Guerrette	Gerald R. Belanger R/C Priest Portsmouth, NH
Sept. 22	Benardus Adrianus Janzen Lily Angelica Mol	Netherlands Netherlands	Adrianus J. Janzen Grietje Lam Eric Alexander Mol Jacoba Cornelia Hofs	Michael J. Daley Justice of the Peace Stratham, NH
Sept. 23	Robert Arthur Cushman Lucy Anne Smith	MA NH	Otis French Cushman Elizabeth Lundquest John A. Hutton, Jr. Charlotte M. York	J. Jermain Bodine Pastor and Teacher Stratham, NH

Oct. 7	Stephen J. Hayes	NH	Frank A. Hayes Ellen P. Emerton Theodore M. Doan Jr. Marriette Long	Charles D. Schladenhauffen Deacon Greenland, NH
Oct. 21	Charles E. Carmichael Jr. Cheryl Ann Sable	NH	Charles E. Carmichael Veronica Ann Holtz John Joseph Sable Jr. Shirley M. Jescovitch	Lawrence E. Burnes Priest Portsmouth, NH
Oct. 21	Eric Christopher Lapierre Diana Marie Marcotte	NH	Richard D. Lapierre Joan Yvonne Nadeau Albert Philip Marcotte Sylvia P. Boulanger	John R. Poirier Priest Dover, NH
Oct. 21	Michael Edward Sullivan Karen Marie Hegarty	MA	Edward Sullivan Helen Marie Boudrow John C. Hegarty Marie H. Devettere	Patrick F. Irwin Pastor Durham, NH
Nov. 3	David J. Jordan Jennie A. Olean	NH	David R. Jordan Audrey E. Dufault Ronald G. Butler Bettina A. Dobson	Ann-Marie Lengendre Justice of the Peace Intervale, NH
Nov. 4	Bryan M. Wall Christina M. Flynn	MA	Joseph J. Wall III Theresa Pellerin James M. Flynn Margaret A. O'Conner	Rev. Gary Lord R/C Priest Salem, NH
Nov. 10	Bradford Thomas Sweet Kristen Leigh MacLeod	MA	Charles J. Sweet Jr. Doris Rose Thompson Mark Kevin MacLeod Catherine A. Laplant	John Papandreaw Minister Rye, NH
Nov. 25	Daniel James Brown Tammy Lee Moriarty	NH	Donald Howe Brown Mary Dana Washburn David N. Moriarty Karen Quintal	J. Jermain Bodine Minister Stratham, NH

Dec.	1	Louis Paul Blanchette Karen Marie Horsman	NH RI	Louis W. Blanchette Genevieve F. Perreault Roy Sanford Horsman Kathryn Mary Swenson	Jane Kelley Justice of the Peace Hampton, NH
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ANNUAL REPORTS  
OF THE  
SCHOOL DISTRICT  
OF  
STRATHAM, NEW HAMPSHIRE

OFFICERS OF STRATHAM SCHOOL DISTRICT

1995 - 1996

SCHOOL BOARD

Gordon Bailey	Term Expires 1996
Sandra Rowe	Term Expires 1996
Lucy Cushman	Term Expires 1997
Liz Gobin	Term Expires 1997
Edward Gronbeck	Term Expires 1998

SUPERINTENDENT

William J. Clancy

ASSISTANT SUPERINTENDENT OF SCHOOLS

Barbara L. Lobdell

ASSISTANT TO THE SUPERINTENDENT  
AND HUMAN RESOURCES MANAGER

Paul A. Flynn

PRINCIPAL

Gail Hiltz

MODERATOR

W. Douglas Scammon Jr.      Term Expires 1998

CLERK

Paula Geppner      Term Expires 1996

TREASURER

Paula Cushman      Term Expires 1998

AUDITOR

Giordani, Lorti & Carrigan

SCHOOL NURSE

Judy Lewis

TRUANT OFFICER

Sandra Rowe

SCHOOL DISTRICT WARRANT

THE STATE OF NEW HAMPSHIRE

To the inhabitants of the School District in the Town of Stratham qualified to vote in District Affairs:

You are hereby notified to meet at the Town Hall in said District on the twelfth day of March, 1996, between the hours of 8:00 o'clock in the morning and 8:00 o'clock in the afternoon for the following purposes:

1. To choose two Members of the School Board for the ensuing three years.
2. To choose a School District Clerk for the ensuing two years.

Given under our hands at said Stratham this 7<sup>th</sup> day of February, 1996.

Edward T. Embick  
Cheri Bailey  
Janeen S. Rowe  
Flurabehn Gorton  
Lucy H. Cushman  
School Board of Stratham NH

A true copy of Warrant - Attest:

Edward T. Embick  
Cheri Bailey  
Janeen S. Rowe  
Flurabehn Gorton  
Lucy H. Cushman  
School Board of Stratham NH

SCHOOL DISTRICT WARRANT  
1996  
THE STATE OF NEW HAMPSHIRE

To the inhabitants of the School District of Stratham, qualified to vote in District affairs.

You are hereby notified to meet at the Stratham Memorial School in said District on the eighth day of March 1996 at seven o'clock in the evening to act on the following subjects:

1. To see what sum of money the District will vote to raise and appropriate for the support of schools, for payment of salaries of School District officials and agents, and for the payment of the statutory obligations of the District.

2. Shall the School District accept the provisions of RSA 195 (as amended) providing for the establishment of a cooperative school district, together with the school districts of Brentwood, East Kingston, Exeter, Kensington, and Newfields, in accordance with the provisions of the proposed articles of agreement filed with the School District clerk? (This article to be voted upon by ballot, after debate, at the meeting.)

3. To hear the reports of Agents, Auditors, Committees, or Officers heretofore chosen and pass any vote relating thereto.

4. To choose Agents, Auditors, and Committees in relation to any single subject embraced in this Warrant.

5. To transact any other business which may legally come before this meeting.

Given under our hands at said Stratham this 7<sup>th</sup> day of February, 1996.

\_\_\_\_\_  
Edy T. Groves  
\_\_\_\_\_  
Chris Bailey  
\_\_\_\_\_  
James L. Boese  
\_\_\_\_\_  
Rumesh Ghose  
\_\_\_\_\_  
Lucy H. Cushman



A true copy of Warrant - Attest:

Edgar J. Gronbeck  
Chick Bailey  
James E. Baue  
Elizabeth O'Brien  
Lucy H. Cushman

#### CERTIFICATION ON POSTING OF WARRANT

I certify that on the \_\_\_\_ day of February 1996, I posted copies of the written Warrant, attested by the Stratham School Board of said District, at the place of meeting within named and a like attested copy at the Stratham Memorial School and the Stratham Post Office, being places in said pre-existing District.

\_\_\_\_\_  
Edward Gronbeck, Chairman  
Stratham School Board

Rockingham, SS

Personally appeared the said \_\_\_\_\_ and made oath  
that the above certificate by \_\_\_\_\_ signed is true.

Before me,

\_\_\_\_\_  
Notary Public

## COOPERATIVE SCHOOL DISTRICT:

Proposed articles of agreement among the school districts of Brentwood, East Kingston, Exeter, Kensington, Newfields and Stratham for a Grades 6 through 12 Cooperative School District.

ARTICLE 1: The school districts of Brentwood, East Kingston, Exeter, Kensington, Newfields, and Stratham shall convert the Exeter AREA Authorized Regional Enrollment Area to a Cooperative School District and create a Cooperative School District pursuant to these articles of agreement. The name of the Cooperative School District will be determined by the newly elected Cooperative School Board.

ARTICLE 2: The Cooperative School District shall be responsible for Grades 6, 7, 8, 9, 10, 11, and 12.

ARTICLE 3: The Cooperative School Board shall consist of nine (9) members, with each position on the Board having a residency requirement as set forth below. The initial term of each Board position shall be as set forth below. After the initial term, each position shall have a three (3) year term. If during his or her term a Board member changes his or her place of residency to a municipality other than that prescribed for his or her position, the position shall thereupon be considered vacant, the vacancy to be filled as provided by law for school board vacancies. All Board members shall be elected by the voters "at large". All the initial Cooperative School Board members shall be elected at the Cooperative School District organizational meeting. After the initial term, voting for Cooperative School Board members, who shall continue to be elected at large, shall be by the voters of each town at the elections held for town officers. The initial terms of the Board members elected at the organizational meeting shall be as follows:

BOARD POSITION <u>NUMBER:</u>	REQUIRED <u>RESIDENCY:</u>	INITIAL TERM <u>ENDING:</u>
1	Brentwood	1998 (2 years)
2	E. Kingston	1999 (3 years)
3	Exeter	1999 (3 years)
4	Exeter	1998 (2 years)

5	Exeter	1997 (1 year)
6	Kensington	1998 (2 years)
7	Newfields	1997 (1 year)
8	Stratham	1999 (3 years)
9	Stratham	1997 (1 year)

The members of the Cooperative School Board shall assume office at the close of the organizational meeting and thereafter at the close of the annual meeting.

All members of the Cooperative School Board shall be elected by the use of the non-partisan ballot system under RSA 671.

ARTICLE:4: The Exeter School District shall sell and the Cooperative School District shall purchase the current Exeter AREA High School and the Exeter AREA Junior High School including 67.2 acres, the buildings thereon, and all furnishings and equipment, as provided under the provisions of RSA 195:9, for a price of TWELVE MILLION EIGHT HUNDRED SIXTY THOUSAND (\$12,860,000.00) DOLLARS, to be paid as follows: assumption of the debt owed to State Street Bank & Trust Company, as Trustee, as of the date of operating responsibility; and the balance in ten (10) equal annual installments beginning on September 1, 1997.

ARTICLE 5: These articles and the continued existence of the Cooperative School District are dependent upon the Cooperative School District, at a meeting to be held on or before March 31, 1997, voting: to renovate and construct an addition or additions to the existing Exeter AREA High School and/or Exeter AREA Junior High School or construct new school buildings so that the gross floor area of the Cooperative School District buildings is not less than 400,000 square feet; and to issue bonds necessary to finance that construction. If those votes are not passed by the Cooperative School District on or before March 31, 1997, this plan to convert to and create a Cooperative School District shall terminate and the Cooperative School District

shall dissolve and the member districts shall revert to the Exeter AREA Authorized Regional Enrollment Area.

ARTICLE 6: Each district's percentage of the capital and operating expenses of the Cooperative School District, payable in each fiscal year, shall be the average of: (x) the district's percentage of the average daily membership during the second preceding year; and (y) the district's percentage of total enrollment as of October 1 of the preceding year, both of which as determined by the State Department of Education. For example, an individual district's percentage for the 1999-2000 fiscal year shall be computed as follows:

The district's percentage of average daily membership during the 1997-1998 school year	+	The district's percentage of total enrollment as of October 1, 1998
<hr/>		
:		2

ARTICLE 7: A schedule of monthly payments based on the method of apportionment of operating and capital expenses shall be established and revised as necessary by the Cooperative School Board of the Cooperative School District.

ARTICLE 8: After the date of operating responsibility, the state aid to which each district would be entitled for Grades 6 through 12 if it were not part of the Cooperative School District shall be paid to the Cooperative School District and credited to such district's share of the total operating budget.

The state building aid which may be available to the Cooperative School District shall be applied to reduce the capital expenditure prior to the apportionment of costs under the provisions of Article 6. In addition, the Exeter School District shall pay to the Cooperative School District the remaining state building aid payment(s) relating to the Exeter AREA High School science lab project.

ARTICLE 9: The Cooperative School District shall provide pupil transportation for all students of the Cooperative School District as required by law (RSA 189:6-9-a), and otherwise as determined by the Cooperative School District Board.



ARTICLE 10: These articles of agreement may be amended by the Cooperative School District, consistent with the provisions of RSA 195:18 III(I), except that no amendment shall be effective, unless the question of adopting such amendment is submitted at a Cooperative School District meeting to the voters of the Cooperative School District after reasonable opportunity for debate in open meetings, and unless a majority of the voters of the Cooperative School District who are present and voting shall vote in favor of adopting such amendment. Furthermore, no amendment of these articles shall be considered except at an annual or special meeting of the Cooperative School District and unless the text of such amendment is included in an appropriate article in the warrant for such a meeting.

The Cooperative School Board shall hold a public hearing concerning the adoption of any amendment to these articles of agreement at least ten (10) days before such annual or special meeting and shall cause notice of such hearing and the text of the proposed amendment to be published in a newspaper having a general circulation in the district at least fourteen (14) days before such hearing.

ARTICLE 11: For the 1997-1998 school year exclusively, the Cooperative School District will offer employment, on such terms as the Cooperative School Board shall determine, to teachers teaching in Grades 6 through 12 of the pre-existing districts as of the date of operating responsibility, except that, (1) the Cooperative School District will not employ more teachers than the number of teaching positions established in the Cooperative School District and (2) the Cooperative School District will not be obligated to employ more teachers from a pre-existing school district than the number necessary to teach the number of students attending from that pre-existing district at the class size determined by the Cooperative School Board, and (3) if the Cooperative School Board determines that the Cooperative School District requires more teachers than those teaching in Grades 6 through 12 of the pre-existing districts, the Cooperative School Board may employ additional teachers, and (4) if no certified teacher teaching in Grades 6 through 12 of the pre-existing districts accepts a particular position at the Cooperative School District on the terms offered by the Cooperative School Board,

the Cooperative School Board may offer that particular position to a teacher who was not employed in the pre-existing districts.

ARTICLE 12. The date of operating responsibility of the Cooperative School District will be July 1, 1997. On the date of operating responsibility, tuition payments under the Exeter AREA Authorized Regional Enrollment Agreement shall terminate, subject to any debits and credits to be computed for the fiscal years ending June 30, 1996, and June 30, 1997.

C:\COMMON\SGH\ESD\COOP\ARTOFAGR.WPD

THESE ARTICLES ARE SIGNED AND APPROVED BY A MAJORITY OF THE  
COOPERATIVE SCHOOL DISTRICT PLANNING BOARD THIS 3<sup>rd</sup> DAY OF  
FEBRUARY, 1996.

Pamela Abbott, Newfields	Robert A. Cummings, E. Kingston
Harvey B. W. Moore, Newfields	Edward Cummings, E. Kingston
Emma C. Rose Stratham	Lois De Young, Brentwood
Clara Bailey, Stratham	Ronald Thompson, Brentwood
Lucy H. Cushman, Stratham	Paul B. St. Jean, Kensington
Ray E. Marquette, Exeter	
Jan C. Tucker, Exeter	
Jack C. Ward, Mid. Exeter	
Linda B. Black, Kensington	
Laren M. Vinotte, Brentwood	

REPORT OF THE SCHOOL DISTRICT TREASURER  
FOR THE  
FISCAL YEAR JULY 1, 1994 TO JUNE 30, 1995

STRATHAM SCHOOL DISTRICT

GENERAL FUND

CASH ON HAND JULY 1, 1994	\$350,548.38
RECEIVED FROM SELECTMEN:	
CURRENT APPROPRIATION	\$6,501,168.00
RECEIVED FROM STATE SOURCES	\$129,956.77
RECEIVED FROM FEDERAL SOURCES	\$100.00
RECEIVED FROM TUITIONS	\$7,365.00
RECEIVED FROM ALL OTHER SOURCES	\$57,629.53
INTEREST EARNED	\$12,751.84
TOTAL RECEIPTS	\$6,708,971.14
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR	\$7,059,519.52
LESS SCHOOL BOARD ORDERS PAID	(\$6,800,586.13)
BALANCE ON HAND JUNE 30, 1995	\$258,933.39

DATE: JULY 24, 1995

PAULA K. CUSHMAN  
SCHOOL DISTRICT TREASURER



REPORT OF THE SCHOOL DISTRICT TREASURER  
FOR THE  
FISCAL YEAR JULY 1, 1994 TO JUNE 30, 1995

STRATHAM SCHOOL DISTRICT

BUILDING FUND

CASH ON HAND JULY 1, 1994	\$2,456.28
RECEIVED FROM SELECTMEN:	
CURRENT APPROPRIATION	
RECEIVED FROM STATE SOURCES	
RECEIVED FROM FEDERAL SOURCES	
RECEIVED FROM TUITIONS	
RECEIVED FROM ALL OTHER SOURCES	\$7.10
TOTAL RECEIPTS	\$7.10
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR	\$2,463.38
LESS SCHOOL BOARD ORDERS PAID	(\$2,459.83)
LESS TRANSFER TO GENERAL FUND	(3.55)
BALANCE ON HAND JUNE 30, 1995	\$0.00

DATE: JULY 27, 1995

MARGARET A. MEYER  
SCHOOL DISTRICT BOOKKEEPER

MANAGEMENT LETTER

OF

STRATHAM SCHOOL DISTRICT

For the Year Ended June 30, 1995

# Giordani, Lortie & Carignan, Prof. Assn. Certified Public Accountants

Members: American Institute-CPAs, NH Society-CPAs,  
AICPA-Private Companies Practice Section

Brian P. Lortie, CPA  
Don A. Carignan, CPA  
Joseph J. Giordani, CPA, Retired

Stratham School Board  
Stratham School District  
Stratham, New Hampshire 03885

To the School Board:

We have audited the financial statements of Stratham School District for the year ended June 30, 1995, and have issued our report thereon dated September 25, 1995. As a part of our audit, we reviewed and tested the School District's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

The objective of internal accounting control is to provide reasonable but not absolute assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by those managing the Stratham School District affairs.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or any other of several factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented intentionally by those managing the Stratham School District affairs with respect to the estimates and judgments required in the preparation of financial statements.

Further projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Our study and evaluation of the Stratham School District system of internal accounting control for the year ended June 30, 1995, which was made for the purpose set forth in the first paragraph above, would not necessarily disclose all weaknesses in the system. However, such study and evaluation disclosed the following conditions that we believe should be corrected as soon as possible.

STRATHAM SCHOOL DISTRICT

Internal Accounting Control Recommendations

For the Year Ended June 30, 1995

PREVIOUS RECOMMENDATIONS

Property and Equipment (School Board, District Office)

The School District does not maintain records of general fixed assets as a matter of policy. Such assets would consist of such items as: land, buildings, furniture and fixtures, equipment, vehicles, etc. The recording of fixed assets fulfills the stewardship needs to provide for physical and dollar value control, and establishes accountability for capital expenditures over the years.

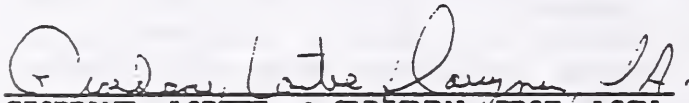
With the recording of fixed assets, the related depreciation could be determined on an annual basis for the purpose of measuring total costs of the School District's services and evaluating the efficiency of programs. This would be particularly true with the food service fund.

We feel very strongly that the institution of the above outlined procedures will lead to more reliable and responsible financial reporting. With government funding being as it is, we know how important reliable financial reporting can be.

We would like to thank everyone involved with the audit for their help and cooperation.

If you have any questions regarding the audit or if we may be of further assistance, please do not hesitate to contact us.

Very truly yours,



GIORDANI, LORTIE, & CARIGNAN, /PROF. ASSN.  
Certified Public Accountants

Dated: October 9, 1995



## Stratham School District 1996-97 Account Detail

A		B	C		D	E	F	G	H
		DESCRIPTION	1993-94 BUDGET	1993-94 ACTUAL	1994-95 BUDGET	1994-95 ACTUAL	1995-96 APPROVED	1996-97 PROPOSED	
1	ACCT. NUM.								
2									
3									
4	1100-110	TEACHER SALARIES	1,237,330.00	1,229,545.75	1,290,839.00	1,309,833.41	1,354,623.00	1,411,957.00	
5	1100-112	SUBSTITUTES SALARIES	23,000.00	28,913.70	24,000.00	31,214.81	25,500.00	29,000.00	
6	1100-330	CONT. SVCS. INSTRUCTION	12,050.00	5,831.84	35,465.00	29,361.91	425.00	425.00	
7	1100-331	SEC. 504 CONT. SERVICES			500.00	7,045.60	3,000.00	6,500.00	
8	1100-370	CURRICULUM DEVELOPMENT	2,000.00	2,072.00	2,000.00	4,594.63	2,000.00	2,000.00	
9	1100-375	CURR. DEV KINDER. SCREENING			600.00	1,554.57	800.00	800.00	
10	1100-564	TUITION - JHS	783,900.00	781,439.72	856,515.00	831,023.80	868,400.00	959,300.00	
11	1100-565	TUITION - HS	1,515,285.00	1,368,162.75	1,510,278.00	1,487,806.19	1,619,100.00	1,900,800.00	
12	1100-610	TEACHING SUPPLIES	31,000.00	29,975.48	31,000.00	31,224.42	40,715.00	38,233.00	
13	1100-611	MINI-GRANT	2,000.00	1,510.16	0.00	0.00	0.00	0.00	
14	1100-630	TEXTBOOKS	9,000.00	9,394.17	8,816.00	10,974.60	16,386.00	14,003.00	
15	1100-631	WORKBOOKS	3,000.00	2,720.67	3,200.00	2,885.46	1,884.00	2,676.00	
16	1100-640	PERIODICALS	278.00	208.80	278.00	235.73	150.00	150.00	
17	1100-641	AUDIO-VISUAL MATERIALS	1,327.00	757.00	360.00	1,296.10	90.00	500.00	
18	1100-741	ADDITIONAL EQUIPMENT	768.00	774.41	50,825.00	50,646.16	651.00	1,082.00	
19	1100-742	REPLACEMENT EQUIPMENT	0.00	0.00	602.00	1,245.16	2,401.00	1,000.00	
20	1100-751	FURNITURE	1,295.00	1,247.00	4,260.00	4,411.52	2,144.00	5,500.00	
21									
22		SUBTOTAL-REG. EDUCATION	3,622,233.00	3,462,553.45	3,819,538.00	3,805,354.07	3,938,269.00	4,373,926.00	
23									
24	1200-111	SPED DIRECTOR	46,000.00	46,000.00	48,000.00	48,000.00	49,440.00	51,000.00	
25	1200-113	SP ED SALARIES	133,352.00	136,608.20	170,503.00	174,770.24	199,164.00	214,275.00	
26	1200-115	SP ED SECRETARY	8,175.00	8,362.62	12,250.00	13,483.93	12,686.00	13,067.00	
27	1200-118	SP ED AIDES	95,984.00	100,334.84	134,985.00	124,419.68	132,656.00	135,023.00	
28	1200-119	SPED SUPPORT SERVICES	133,077.00	160,980.39	158,486.00	162,978.61	173,502.00	179,586.00	
29	1200-125	SP ED TUTORS	500.00	598.24	500.00	650.38	500.00	500.00	
30	1200-320	SPED TRAINING	1,800.00	1,349.65	4,000.00	1,799.36	2,500.00	2,000.00	
31	1200-330	SPED CONTRACTED SVS	5,000.00	8,506.51	30,240.00	33,641.00	35,280.00	41,220.00	
32	1200-331	SP ED RELATED SVS	49,154.00	52,206.81	47,731.00	36,091.53	44,530.00	35,225.00	
33	1200-532	POSTAGE			400.00	466.86	550.00	400.00	
34	1200-561	TUITION-PUBLIC NH	22,132.00	13,179.54	5,800.00	2,390.00	11,150.00	24,750.00	
35	1200-569	TUIT PRIVATE-NH	49,400.00	30,539.37	52,060.00	29,538.33	47,300.00	51,100.00	
36	1200-580	TRAVEL	100.00	70.25	100.00	0.00	100.00	100.00	
37	1200-610	SUPPLIES	3,580.00	3,421.76	3,833.00	3,997.14	4,035.00	4,548.00	
38	1200-630	TEXTBOOKS	2,897.00	3,053.70	4,410.00	4,669.37	1,830.00	2,599.00	
39	1200-641	AUDIO-VISUAL					863.00	1,612.00	
40	1200-741	EQUIPMENT	3,000.00	4,018.61	3,480.00	2,550.17	2,391.00	1,415.00	
41	1200-742	REPLACEMENT EQUIP.					1,419.00	0.00	
42	1200-751	FURNITURE				175.00	1,492.00	517.00	
43									
44	1200	SUBTOTAL-SP. EDUCATION	554,131.00	569,230.49	676,778.00	639,621.60	721,388.00	758,937.00	
45									
46	1400-130	CO-CURRICULAR SALARIES			1,400.00	500.00	3,000.00	3,000.00	
47	1400-610	STUDENT BODY ACT.	3,000.00	2,786.50	5,670.00	4,804.19	5,900.00	5,000.00	
48									
49									
50	1400	SUBTOTAL	3,000.00	2,786.50	7,070.00	5,304.19	8,900.00	8,000.00	



Stratham School District 1996-97 Account Detail

A		B		C		D		E		F		G		H	
51	ACCT. NUM.	DESCRIPTION		1993-94	1993-94	1993-94	1993-94	1994-95	1994-95	1994-95	1994-95	1995-96	1995-96	1996-97	1996-97
52	54	ATTENDANCE SERVICES		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	APPROVED	APPROVED	PROPOSED	PROPOSED
53	2110-111			0.00	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00
55	54			0.00	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00
56	2110	SUBTOTAL		0.00	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00
57															
58	2120-116	GUIDANCE SALARIES		39,249.00	36,028.70	48,779.00	48,777.58	51,134.00	51,134.00	53,952.00	53,952.00	51,134.00	51,134.00	53,952.00	53,952.00
59	2120-330	CONTRACTED SVS-GUIDANCE		750.00	0.00	750.00	1,190.82	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00
60	2120-610	SUPPLIES		1,601.00	1,397.49	3,181.00	2,966.66	800.00	800.00	744.00	744.00	800.00	800.00	744.00	744.00
61	2120-630	TEXTBOOKS		500.00	302.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62															
63	2120	SUBTOTAL-GUIDANCE		42,180.00	37,728.89	52,710.00	52,935.06	52,834.00	52,834.00	55,596.00	55,596.00	52,834.00	52,834.00	55,596.00	55,596.00
64															
65	2130-120	NURSE'S SALARY		29,939.00	29,939.00	31,286.00	31,286.00	33,511.00	33,511.00	36,107.00	36,107.00	33,511.00	33,511.00	36,107.00	36,107.00
66	2130-121	NURSE'S ASST.		0.00	0.00	4,000.00	3,815.00	4,045.00	4,045.00	4,343.00	4,343.00	4,045.00	4,045.00	4,343.00	4,343.00
67	2130-330	CONTRACTED SERVICES		300.00	332.00	300.00	80.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
68	2130-440	REPAIR & MAINTENANCE		50.00	0.00	50.00	0.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00
69	2130-610	SUPPLIES		1,000.00	916.85	1,000.00	859.68	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
70	2130-630	TEXTBOOKS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71	2130-741	EQUIPMENT		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72															
73	2130	SUBTOTAL		31,289.00	31,187.85	36,636.00	36,040.68	38,921.00	38,921.00	41,815.00	41,815.00	38,921.00	38,921.00	41,815.00	41,815.00
74															
75	2210-118	AIDES SALARIES		48,873.00	61,631.63	55,082.00	55,177.12	78,932.00	78,932.00	83,382.00	83,382.00	78,932.00	78,932.00	83,382.00	83,382.00
76	2210-125	INSTR. STAFF TUTOR		500.00	5,299.65	500.00	851.25	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
77	2210-270	COURSE REIMBURSEMENTS		18,000.00	17,833.44	18,000.00	32,973.15	19,500.00	19,500.00	23,000.00	23,000.00	19,500.00	19,500.00	23,000.00	23,000.00
78	2210-290	CONFERENCES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79															
80	2210	SUBTOTAL		67,373.00	84,764.72	73,582.00	89,001.52	98,932.00	98,932.00	106,882.00	106,882.00	98,932.00	98,932.00	106,882.00	106,882.00
81															
82	2222-117	MEDIA SALARIES		41,525.00	41,525.00	41,525.00	43,560.00	44,649.00	44,649.00	46,035.00	46,035.00	44,649.00	44,649.00	46,035.00	46,035.00
83	2222-118	MEDIA - AIDES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84	2222-330	CONTRACTED SERVICES		350.00	299.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
85	2222-440	MAINTENANCE		1,885.00	856.49	2,700.00	2,174.20	2,700.00	2,700.00	2,300.00	2,300.00	2,700.00	2,700.00	2,300.00	2,300.00
86	2222-453	FILM RENTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
87	2222-610	SUPPLIES		1,195.00	1,055.47	1,552.00	1,497.20	1,562.00	1,562.00	1,757.00	1,757.00	1,562.00	1,562.00	1,757.00	1,757.00
88	2222-630	LIBRARY BOOKS		5,300.00	5,360.43	5,300.00	5,178.37	5,300.00	5,300.00	2,500.00	2,500.00	5,300.00	5,300.00	2,500.00	2,500.00
89	2222-640	PERIODICALS		1,625.00	1,691.89	1,775.00	1,748.10	1,758.00	1,758.00	1,808.00	1,808.00	1,758.00	1,758.00	1,808.00	1,808.00
90	2222-641	AUDIO-VISUAL MATERIALS		1,035.00	979.45	1,535.00	1,375.91	1,535.00	1,535.00	1,394.00	1,394.00	1,535.00	1,535.00	1,394.00	1,394.00
91	2222-741	EQUIPMENT		3,000.00	2,736.99	1,830.00	1,614.05	1,830.00	1,830.00	3,200.00	3,200.00	1,830.00	1,830.00	3,200.00	3,200.00
92	2222-742	REPL. EQUIPMENT		0.00	0.00	288.00	251.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
93															
94	2222	SUBTOTAL		55,915.00	54,504.72	56,855.00	57,399.70	63,860.00	63,860.00	59,054.00	59,054.00	63,860.00	63,860.00	59,054.00	59,054.00
95															
96															
97															
98															
99															
100															



Stratham School District 1996-97 Account Detail

A	B	C	D	E	F	G	H
ACCT. NUM.	DESCRIPTION	1993-94 BUDGET	1993-94 ACTUAL	1994-95 BUDGET	1994-95 ACTUAL	1995-96 APPROVED	1996-97 PROPOSED
101							
102							
103	TECHNOLOGY COORD. SALARY					35,000.00	33,277.00
104	MISC. REPAIRS					500.00	500.00
105	SUPPLIES					2,905.00	5,000.00
106	AUDIO VISUAL					300.00	0.00
107	COMPUTER EQUIPMENT					18,700.00	5,400.00
108							
109							
110	2225 SUBTOTAL					57,405.00	44,177.00
111							
112	2310-111 OFFICER SALARIES	3,370.00	3,360.00	6,300.00	6,200.00	6,300.00	6,300.00
113							
114	2310-111 SUBTOTAL	3,370.00	3,360.00	6,300.00	6,200.00	6,300.00	6,300.00
115							
116	2310-300 SCHOOL DIST AUDITOR	4,200.00	4,714.00	4,200.00	5,055.00	4,700.00	4,700.00
117	2310-351 SAU #16 EXPENSE	87,449.00	87,449.00	82,579.00	82,579.00	91,793.00	98,698.00
118	2310-352 SPECIAL ED EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
119	2310-353 SLC EXPENSE	1,200.00	1,019.00	1,200.00	1,020.00	1,200.00	1,200.00
120	2310-372 LEGAL EXPENSE	10,000.00	7,309.73	9,000.00	7,706.66	9,000.00	9,000.00
121	2310-380 SCHOOL BRD EXPENSE	6,000.00	6,774.93	6,000.00	8,798.72	6,000.00	6,600.00
122							
123	2310 SUBTOTAL	108,849.00	107,266.66	102,979.00	105,159.38	112,693.00	120,198.00
124							
125	2410-114 PRINCIPAL'S SALARY	54,000.00	52,000.00	54,000.00	54,000.00	55,400.00	58,000.00
126	2410-121 ASST. PRINCIPAL SALARY	44,000.00	49,825.00	45,000.00	47,584.00	46,000.00	48,500.00
127	2410-115 SECRETARIAL SALARIES	31,943.00	30,748.74	33,623.00	34,380.67	37,865.00	39,663.00
128	2410-130 FACULTY ADVISORY SALARIES			3,600.00	3,600.00	4,050.00	4,050.00
129	2410-330 CONTRACTED SVS-ADMIN	3,803.00	5,283.17	6,270.00	11,539.64	7,400.00	11,307.00
130	2410-440 REPAIR & MAINTENANCE	820.00	1,083.58	900.00	0.00	900.00	900.00
131	2410-531 TELEPHONE	4,600.00	5,639.96	4,000.00	5,969.63	5,000.00	5,600.00
132	2410-532 POSTAGE			1,000.00	999.60	2,000.00	2,000.00
133	2410-550 PRINTING			1,160.00	1,183.00	2,000.00	3,500.00
134	2410-580 TRAVEL	250.00	159.39	500.00	203.28	500.00	500.00
135	2410-610 SUPPLIES	5,644.00	7,336.36	5,600.00	7,475.77	8,000.00	9,250.00
136	2410-751 FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
137	2410-741 EQUIPMENT	5,898.00	12,534.44	2,000.00	1,478.70	0.00	400.00
138	2410-810 DUES/MEMBERSHIPS	800.00	274.00	800.00	713.50	800.00	800.00
139	2410-890 MISCELLANEOUS			4,000.00	3,662.85	4,300.00	4,300.00
140							
141	2410 SUBTOTAL	151,758.00	164,884.64	162,453.00	172,790.64	174,215.00	188,770.00
142							
143	2520-111 FISCAL SERVICES	27,198.00	27,198.00	26,989.00	26,989.00	31,817.00	33,810.00
144							
145	2520 SUBTOTAL	27,198.00	27,198.00	26,989.00	26,989.00	31,817.00	33,810.00
146							
147							
148							
149							
150							

Stratham School District 1996-97 Account Detail

151	ACCT. NUM.	DESCRIPTION	C		D		E		F		G		H	
			1993-94	BUDGET	1993-94	ACTUAL	1994-95	BUDGET	1994-95	ACTUAL	1995-96	APPROVED	1996-97	PROPOSED
152	2540-119	CUSTODIAL SALARIES	26,394.00	26,394.00	26,393.90	26,393.90	27,186.00	27,186.00	27,186.00	27,186.00	28,000.00	28,000.00	28,840.00	28,840.00
153	2540-122	ASST. CUST. SALARIES	47,330.00	47,330.00	44,684.06	44,684.06	51,435.00	51,435.00	48,668.87	48,668.87	52,788.00	52,788.00	54,276.00	54,276.00
154	2540-411	L P GAS	763.00	763.00	917.53	917.53	785.00	785.00	814.02	814.02	950.00	950.00	950.00	950.00
155	2540-412	FUEL OIL	12,000.00	12,000.00	9,402.12	9,402.12	10,000.00	10,000.00	8,958.94	8,958.94	10,000.00	10,000.00	10,000.00	10,000.00
156	2540-419	ELECTRICITY	48,500.00	48,500.00	48,255.82	48,255.82	49,500.00	49,500.00	48,882.35	48,882.35	50,000.00	50,000.00	48,500.00	48,500.00
157	2540-440	CONTRACTED MAINTENANCE	9,600.00	9,600.00	11,096.85	11,096.85	10,000.00	10,000.00	10,728.62	10,728.62	12,000.00	12,000.00	12,575.00	12,575.00
158	2540-521	SMP INSURANCE	17,000.00	17,000.00	13,737.00	13,737.00	17,000.00	17,000.00	11,332.00	11,332.00	15,000.00	15,000.00	12,198.00	12,198.00
159	2540-522	LIABILITY INSURANCE	0.00	0.00	298.00	298.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	2540-523	TREASURERS BOND	200.00	200.00	170.00	170.00	200.00	200.00	170.00	170.00	200.00	200.00	200.00	200.00
161	2540-525	INSURANCE VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
162	2540-	INSURANCE BOILER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
163	2540-524	INSURANCE NURSE	275.00	275.00	0.00	0.00	275.00	275.00	232.10	232.10	275.00	275.00	275.00	275.00
164	2540-610	SUPPLIES	11,400.00	11,400.00	11,284.57	11,284.57	11,400.00	11,400.00	11,922.06	11,922.06	11,800.00	11,800.00	13,800.00	13,800.00
165	2540-741	ADDL. EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00
166	2540-742	REPL. EQUIPMENT	1,200.00	1,200.00	1,080.60	1,080.60	800.00	800.00	942.00	942.00	1,200.00	1,200.00	1,100.00	1,100.00
167	2540-													
168	2540-													
169	2540	SUBTOTAL-OPER. OF PLANT	174,662.00	174,662.00	167,320.45	167,320.45	178,581.00	178,581.00	169,836.96	169,836.96	183,213.00	183,213.00	182,714.00	182,714.00
170	2543													
171	2543-431	TRASH REMOVAL	4,200.00	4,200.00	2,974.84	2,974.84	4,500.00	4,500.00	2,981.65	2,981.65	4,300.00	4,300.00	4,300.00	4,300.00
172	2543-432	MOWING	5,900.00	5,900.00	5,765.04	5,765.04	5,900.00	5,900.00	5,585.41	5,585.41	6,750.00	6,750.00	9,650.00	9,650.00
173	2543-													
174	2543	SUBTOTAL	10,100.00	10,100.00	8,739.88	8,739.88	10,400.00	10,400.00	8,567.06	8,567.06	11,050.00	11,050.00	13,950.00	13,950.00
175	2548													
176	2548-870	CONTINGENCY W/ARTICLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
177	2548-													
178	2548	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
179	2552													
180	2552-510	PUPIL TRANSPORTATION	259,007.00	259,007.00	255,305.53	255,305.53	269,367.00	269,367.00	266,280.00	266,280.00	308,591.00	308,591.00	302,191.00	302,191.00
181	2552	SUBTOTAL	259,007.00	259,007.00	255,305.53	255,305.53	269,367.00	269,367.00	266,280.00	266,280.00	308,591.00	308,591.00	302,191.00	302,191.00
182	2553													
183	2553-511	SP ED TRANSPORTATION	17,238.00	17,238.00	14,247.54	14,247.54	19,130.00	19,130.00	9,879.19	9,879.19	10,070.00	10,070.00	18,648.00	18,648.00
184	2553-													
185	2553	SUBTOTAL SPED TRANS	17,238.00	17,238.00	14,247.54	14,247.54	19,130.00	19,130.00	9,879.19	9,879.19	10,070.00	10,070.00	18,648.00	18,648.00
186	2554													
187	2554-510	FIELD TRIPS	4,624.00	4,624.00	4,431.41	4,431.41	5,000.00	5,000.00	5,842.95	5,842.95	5,000.00	5,000.00	5,800.00	5,800.00
188	2554-													
189	2554	SUBTOTAL FLD TRIPS	4,624.00	4,624.00	4,431.41	4,431.41	5,000.00	5,000.00	5,842.95	5,842.95	5,000.00	5,000.00	5,800.00	5,800.00
190	2560													
191	2560-570	FOOD SERVICE MANAGEMENT	6,500.00	6,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
192	2560-													
193	2560	SUBTOTAL FOOD SVC MGMT	6,500.00	6,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
194	2560-													
195	2560													
196	2560-													
197	2560-													
198	2560-													
199	2560-													
200	2560-													



Stratham School District 1996-97 Account Detail

201	A		B	C		D		E		F		G		H	
	ACCT. NUM.	-----		1993-94	BUDGET	1993-94	ACTUAL	1994-95	BUDGET	1994-95	ACTUAL	1995-96	APPROVED	1996-97	PROPOSED
202			DESCRIPTION												
203															
204	2900-211		HEALTH INSURANCE	208,399.00	17,473.00	213,003.90	236,926.46	289,273.00	20,952.00	16,211.21	236,926.46	249,315.00	254,545.00	13,066.00	13,066.00
205	2900-212		DENTAL INSURANCE			14,913.96						21,919.00	5,665.00	23,901.00	5,848.00
206	2900-213		LIFE INSURANCE		2,810.00	2,242.01		3,126.00		4,732.69		20,956.00	2,814.00	1,049.00	1,049.00
207	2900-214		WORKERS' COMPENSATION	18,123.00		20,713.00		23,300.00		19,692.00					
208	2900-221		EMPLOYEE RETIREMENT		0.00	0.00		0.00		0.00					
209	2900-222		TEACHERS RETIREMENT	53,259.00		29,678.45		42,352.50		33,745.24		40,107.00	187,083.00	195,081.00	195,081.00
210	2900-230		F.I.C.A.	155,316.00		155,527.13		170,602.50		179,298.93		8,010.00	3,395.00	3,698.00	3,698.00
211	2900-231		DISABILITY INSURANCE	7,489.00		4,834.89		8,205.00		5,719.61					
212	2900-260		UNEMPLOYMENT COMP.	3,344.00		2,708.62		3,825.00		2,922.00					
213															
214		2900	SUBTOTAL	466,213.00		443,621.96		561,636.00		499,248.14		539,264.00		552,223.00	
215															
216	4600-730		SITE IMPROVEMENT		0.00	0.00		8,500.00		39,131.67		2,500.00		42,000.00	
217															
218		4600	SUBTOTAL		0.00	0.00		8,500.00		39,131.67		2,500.00		42,000.00	
219															
220	5100-830		DEBT SVS. - PRINCIPAL	375,000.00		375,000.00		465,000.00		465,000.00		460,000.00		455,000.00	
221	5100-841		DEBT SVS. - INTEREST	425,188.00		411,714.89		293,193.00		293,193.00		270,595.00		247,715.00	
222			DEBT SVC - EAHS INTEREST	18,106.00		18,106.00		16,756.00		15,976.00		13,000.00		8,316.00	
223															
224		5100	SUBTOTAL	818,294.00		804,820.89		774,949.00		774,169.00		743,595.00		711,031.00	
225															
226			TOTAL	6,423,934.00		6,243,953.58		6,849,453.00		6,769,750.81		7,108,817.00		7,626,022.00	
227															
228			1993-94 TUITION TRUST ARTICLE	48,500.00											
229															
230	2560-570		FOOD SERVICE MANAGEMENT **					100,780.00		106,347.81		104,000.00		107,848.00	
231															
232		2560	SUBTOTAL FOOD SVC MGMT **					100,780.00		106,347.81		104,000.00		107,848.00	
233															
234			** As of 1994-95 Food Service is being appropriated at its estimated gross amount. This amount will be offset by an equal amount of estimated revenue												
235															
236			GRAND TOTAL	6,472,434		6,243,953.58		6,950,233.00		6,876,098.62		7,212,817.00		7,733,870.00	
237															
238															
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STRATHAM SCHOOL DISTRICT  
1996-1997 REVENUE WORKSHEET

	1994-1995 ACTUAL	1995-1996 ADOPTED	1996-1997 PROPOSED
BALANCE (ACTUAL OR ESTIMATED)	206,567.85	97,459.00	0.00
BUILDING AID	112,500.00	112,500.00	112,500.00
FOUNDATION AID	0.00	0.00	0.00
CHILD NUTRITION	0.00	104,000.00	107,848.00
EARNINGS ON INVESTMENTS	12,755.49	8,000.00	10,000.00
TRANS. FROM FOOD SERVICE	38,732.00	0.00	0.00
TRUST FUNDS AND GIFTS	0.00	0.00	0.00
CATASTROPHIC AID	17,360.40	514.00	3,500.00
TUITION, PUPILS, PARENTS	4,119.80	0.00	0.00
TUITION CREDIT	0.00	62,363.00	0.00
PRESCHOOL TUITION	0.00	3,900.00	4,600.00
OTHER	11,838.58	0.00	0.00
TOTAL RECEIPTS	403,874.12	388,736.00	238,448.00
DISTRICT ASSESSMENT	6,501,168.00	6,824,081.00	7,495,422.00
TOTAL APPROPRIATION VOTED OR TO BE VOTED BY DISTRICT	6,950,233.00	7,212,817.00	7,733,870.00

MM 2/7/96

Stratham School District

Teaching Staff Under Stratham Contract	1995-96 School Year Salary
Adler, Susan	\$33,799.00
Atherton, Diane	\$29,366.00
August, June	\$41,280.00
Bailey, Janis	\$44,649.00
Bamford, Mary 20%x	\$7,003.80
Baron, Marcia	\$27,912.00
Bowen-Irish, Tere 50%x	\$19,846.50
Brown, Lisa	\$26,839.00
Bruning, Joel	\$33,799.00
Caporello, Laurie 60%x	\$26,789.40
Carroll, Diana 60%x	\$24,345.00
Carver-Ergin, Sandra	\$32,499.00
Clare, Jennifer	\$44,649.00
Craig, Deborah	\$35,151.00
Deese-Laurent, Susan	\$44,649.00
Driscoll, Margaret 20%x	\$8,586.40
Dunnann, Judith	\$44,649.00
Dupuis, Catherine	\$31,249.00
Fosher, Tom	\$46,000.00
Frame, Sue	\$44,649.00
Gagnon, Gail	\$41,280.00
Gagnon, Stephen	\$27,912.00
Gaudet, Christine	\$44,649.00
Gavin, Juliet 20%x	\$6,413.60
Gelineau, Charlene	\$42,932.00
Greenberg, Debra	\$32,220.00
Guilbert, Nancy	\$32,220.00
Hadfield, Karen 55%x	\$16,877.85
Harmon, Toby 20%x	\$4,215.15
Hazeltine, Mary Ann	\$30,715.00
Henson, Cathy	\$44,649.00
Hiltz, Gail	\$55,400.00
Hoginski-Rief, Jennifer	\$24,601.00
Hyde, Tracey	\$26,891.00
Jenness, Mary Ann	\$44,649.00
Jerard, Charlene	\$25,585.00
Lee Donna	\$41,280.00
Lewis, Judy	\$33,511.00
Maher, Donna	\$41,280.00
Malo, Judy 60%x	\$26,789.40
Miller, Suzette	\$39,693.00
Morrison, Linda	\$35,455.00
Myatt, Carol 50%x	\$12,195.00
Nelson, Paul	\$39,693.00
Palmer, Mary Ellen 70%x	\$30,052.40
Parsons, Lynn	\$44,649.00
Phinney, Melody	\$39,693.00
Pike, Anna	\$41,280.00

Real, Mary Beth 50%x	\$22,324.50
Robinson, Patricia	\$35,019.00
Schultz, Patricia	\$24,625.00
Spencer, Frank 80%x	\$34,050.40
Stevens, Gail	\$44,649.00
Stringham, Carol 80%x	\$31,754.40
Tuveson, Carol	\$35,151.00
Vaccaro, Jacqueline 70%x	\$19,707.80
Walsh, Paula	\$41,280.00
Wansart, Cathy	\$44,649.00
Warner, Cathy	\$26,891.00
Wigode, Lucinda	\$44,649.00
Young, Carmen	\$49,440.00



SUPERINTENDENT'S PRORATED SALARY  
1994-1995

BRENTWOOD	\$5,596.00
EAST KINGSTON	\$3,722.00
EXETER	\$45,457.00
KENSINGTON	\$4,258.00
NEWFIELDS	\$3,310.00
STRATHAM	\$15,362.00
	\$77,705.00

ASSISTANT SUPERINTENDENT'S PRORATED SALARY  
1994-1995

BRENTWOOD	\$4,680.00
EAST KINGSTON	\$3,116.00
EXETER	\$38,024.00
KENSINGTON	\$3,562.00
NEWFIELDS	\$2,768.00
STRATHAM	\$12,850.00
	\$65,000.00

ASSISTANT TO THE SUPERINTENDENT - PRORATED  
SALARY 1994-1995  
(.05 POSITION)

BRENTWOOD	\$1,872.00
EAST KINGSTON	\$1,245.00
EXETER	\$15,210.00
KENSINGTON	\$1,425.00
NEWFIELDS	\$1,108.00
STRATHAM	\$5,140.00
	\$26,000.00

## **SAU 16 REPORT OF ADMINISTRATION**

**William J. Clancy**  
**Superintendent**

**Barbara L. Lobdell**  
**Assistant Superintendent**

**Paul A. Flynn**  
**Assistant to the Superintendent**  
**Human Resources Manager**

In 1995-96, SAU 16 welcomed our new Assistant Superintendent, Barbara Lobdell, the former Principal of the East Kingston Elementary School. Also welcomed were two new principals, Sheril Polisner at Newfields Elementary School and Anne Goodman at East Kingston Elementary School, a new Assistant Principal at Lincoln and Main Street Schools, Richard Flagg, a new Assistant to the Principal at EAJHS, John LeSage, and a new Assistant Principal at Stratham Memorial School, Tom Fosher.

Kensington voters approved public kindergarten commencing in September, 1995, and Brentwood voters approved a tuition based kindergarten program.

In March, 1996 Newfields voters will be asked to reconsider a building project to serve the growing elementary school population.

The school enrollments in SAU 16 schools continue to increase to an extent that facility planning is a need in all districts. The situation which is most acute is at the Exeter AREA Junior High School and soon at Exeter AREA High School.

There is study and discussion regarding the creation of a cooperative school district for grades 6-12. There has been a hearing regarding this matter, and there are articles on the warrants of each of the towns in the AREA Agreement to vote on the establishment of such a cooperative school district. The proposed Articles of Agreement are included elsewhere in this annual report for your study.

During the 1996-97 year there will be significant school board activity involving the hiring of replacements for the current SAU 16 Superintendent and Exeter AREA High School Principal.

## STRATHAM SCHOOL BOARD REPORT

This past year has been a busy one for the Stratham School Board. The Board hired a new Assistant Principal for the Stratham Memorial School in June. Mr. Thomas Fosher replaces the acting assistant principal, Dr. Sinabaldi, who retired. All of us thank Dr. Sinabaldi for his help and wish him well in his retirement.

During the summer, the School Board adopted a Communication Policy which we hope will further improve our ability to communicate with the community.

As the school year began in September, we adopted a Character and Citizenship Curriculum at SMS. Again, the School Board would like to thank everyone involved in the development of this curriculum for our students. At times it tested everyone's resolve but we all can be proud of the final product.

The School Board for the past year has also been grappling with the overcrowding at the secondary schools in Exeter. This Board has held numerous meetings with representatives of the other communities in the SAU to develop plans to address this situation. We have tried to keep Stratham residents informed by holding informational meetings during the year. As a result of these meetings there will be a Warrant Article at the School District Meeting to join with other SAU 16 towns to form a Cooperative School District for grades 6-12. It is very important for Stratham residents to realize that whatever decisions are made will have long term ramifications, both educationally and financially, on our community.

The SAU will also undertake the search for a new superintendent, as Mr. Clancy will be retiring in 1997 after many years of service to the SAU.

In regards to the 1995-96 school budget, the School Board does not anticipate a surplus. In fact we may face a deficit of approximately \$8,000.00. The Board has already instituted a spending freeze. Since there are still a number of months left in this present fiscal budget year we hope we will not have to ask the community for any funds.

Next year's School District Budget Warrant Article will show an increase. The majority of this increase is due to Stratham sending more students to the Exeter AREA junior and senior high schools. This should not come as a surprise to anyone who has witnessed Stratham's growth over the past 10 years. This trend will also continue for the foreseeable future. The other areas where there are noticeable increases are teacher salaries, due to negotiated pay increases, special education and resurfacing of the side parking lot.

The Board encourages all residents to attend our monthly board meetings and to contact any one of us, with concerns or suggestions.

On a final note, the Board would like to congratulate Dr. Hiltz and the SMS staff for being named as one of five elementary schools in the State of New Hampshire to be considered for the EDIES (Excellence In Education). Great job everyone, keep up the good work!

Respectfully,

Your School Board

Edward Gronbeck	Chairman
Sandra Rowe	Vice-chair
Liz Gobin	
Lucy Cushman	
Gordon Bailey	

# STRATHAM MEMORIAL SCHOOL

39 Gifford Farm Road  
Stratham, New Hampshire 03885  
(603) 772-5413

Gail Hiltz, Ph.D.  
Principal

Thomas J. Fosher, M. Ed.  
Assistant Principal

Carmen L. Young, M. Ed.  
Special Education Director

Stratham Memorial School  
Regular Education Report  
February 8, 1996

We are pleased to introduce our new Assistant Principal, Tom Fosher. First grade teacher, Patti Schulz, was also hired. We welcome them both and are glad to have them on staff.

In August, a Project Read workshop was presented to SMS staff. This was offered to parallel the revision of the SMS spelling curriculum, and was well attended by staff.

The Character and Citizenship curriculum was formalized and approved by the School Board in September. Copies are available at the school for anyone's review.

Technology is well under way, and grades 4 - 6 have new computers and printers. The entire school is networked and all students access the lab on a regular basis. After-school computer instruction is currently offered to 6th graders, with plans for further offerings being explored.

The current report card system has been in effect for 5 years and is being examined. We are looking to revise and improve our methods of reporting student progress to parents.

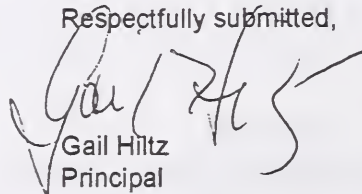
This year saw the first theater production by 5th and 6th graders. The play was entitled "Bang Goes Christmas!" and it was a great success. We are looking forward to further productions with this young theater group.

In conjunction with PTO and STA, we were able to sponsor the Little Theater of the Deaf at SMS. This is a nationally acclaimed touring company, and they did a phenomenal presentation. The audience was spellbound as they performed - through speech and action.

Stratham Memorial School has again been recognized as a Blue Ribbon School. This means we have logged well over 6000 hours of volunteer time. Many thanks to everyone for all the hours you contribute to help making SMS a wonderful place to grow and learn. Special thanks to Marcell Botticello for being our volunteer co-ordinator, who has also put in many hours to help us receive this recognition.

This year Stratham Memorial School has been selected as a finalist for the "Excellence in Education" award. This annual competitive award is designed to identify one elementary, middle, and high school that for any given year will become a symbolic representation of the many excellent schools in New Hampshire. SMS is honored to be one of the 15 schools selected to be eligible for this award.

Respectfully submitted,



Gail Hiltz  
Principal



# *STRATHAM MEMORIAL SCHOOL*

*39 Gifford Farm Road  
Stratham, New Hampshire 03885  
(603) 772-5413*

*Gail Hiltz, Ph.D.  
Principal*

*Thomas J. Fosher, M. Ed.  
Assistant Principal*

*Carmen L. Young, M. Ed.  
Special Education Director*

January 31, 1996

## Special Education Report

Special Education services for the Stratham School District are provided according to The Individuals with Disabilities Education Act (IDEA) which mandates free, appropriate public education for students with disabilities. The law entitles students to receive an evaluation if they are suspected of having an educational disability and to determine their eligibility for special education and related services. An Individualized Educational Plan (IEP) is written by a team for each student and placement in the least restrictive environment is determined. These services are provided by a team of certified professionals and qualified examiners who make up the Special Education/ Evaluation Placement Team. School districts are required to provide these services for children from the ages of 3 to 21.

The Stratham Preschool Program is based on a regular preschool model and provides education and related services to children with more intensive therapeutic needs. A child may be placed at a private preschool or childcare center in the area if it is determined to be the least restrictive environment. Preschool services at Stratham allow for smooth transition to Kindergarten. We project 17-18 three and four year old children in need of services in September. This is an increase from previous years. We anticipate continuing the lottery system to members of the community on a tuition basis. Childfind activities for children from 0-5 are the responsibility of the preschool program.

We must consider the extent of the child's participation in the regular environment each time a decision is made for placement. We strive to include children with disabilities in the regular school setting. At the present time all elementary students attend school in Stratham. Special education, related services and modifications are carried out according to the IEP.

We are projecting 90 students in the elementary program (K-6), 25 at the Junior High (7-8) and 38 at the High School. Students who are referred are not always found eligible for services. Students currently eligible must be re-evaluated every three years and may be discharged. Some services are provided in a special school or program outside the district. The district utilizes the SAU services of a Home School Coordinator when this occurs so that there is monitoring of these placements. Students currently receiving services outside the district are at the secondary level.

In closing, we continue to assess our model of delivering services. Methods of collaborative consultation, team teaching, and use of a continuum of placements are utilized to support children and each other. Pre-service and in-service training are also an important part of our program. We can learn from each other to incorporate strategies for all students.

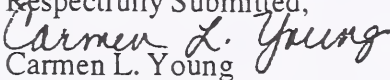
Respectfully Submitted,  
  
Carmen L. Young  
Director of Special Education

TABLE 1  
STRATHAM PUPILS  
TOTAL ENROLMENT JANUARY 1, 1996

	Pre	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Memorial															
Exeter AREA Jr. High	20	93	109	103	105	91	93	102	77	86					716
Exeter AREA HS											84	67	58	50	259
Total	20	93	109	103	105	91	93	102	77	86	84	67	58	50	1138
1995 Comparisons	14	94	109	112	92	100	100	83	84	85	67	64	47	53	1104

TABLE 11  
Perfect Attendance for Entire Year

Hannah Caporello	Nicole Reed	Melissa Bailey	Sarah Foss	Tara Adams	Steven Walker
Colby Baker	Benjamin Long	Matthew Bailey	Michelle Lilly	Eric Litman	Scott Bullard
Michael Goggin	Molly O'Sullivan	Dana Murray	Robert St. Jean	Meredith Thompson	Venessa Companion
Stephen Spring	Timothy Healy	Stephanie Thompson	Jason Kindberg	David Boynton	Erin Morse
Tyler Joosten	Alayna Pagnani	Jennifer Fralick	Michael Iarmie	Elizabeth Kackemeister	Daniel Saltus
Matthew Brann	April Pagnani	T. Malcolm Cole	John Stevens	Ross Phillips	Marla St. Jean
Monica Bellevue	Katherine Armstrong	Matthew Grady	Gregory Young	Jeffrey Pitcher	Teresa Philbrick

Total Student Days = 180

AUG./SEPT. 1996		Student Days = 22		
[26]	[27]	28	29	XXX
LABOR	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23/30	24	25	26	27
[Aug.26] Exeter Teachers Report				
[Aug.27] SAU 16 Teacher Meeting				
Aug. 28 FIRST DAY STUDENTS				
Aug. 30 NO SCHOOL				
SEPT.2 LABOR DAY - NO SCHOOL				

FEBRUARY 1997		Student Days = 15		
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
----- WINTER VACATION -----				
Feb. 24-28 Winter Vacation				

OCTOBER 1996		Student Days = 22		
	1	2	3	4
7	8	9	10	T.CNVTN
14	15	16	17	18
21	22	23	24	25
28	29	30	31	
Oct.11 Teacher Convention - No School				

MARCH 1997		Student Days = 20		
3	4	5	6	7
10	11	12	13	14
17	18	19	20	In-Service
24	25	26	27	28
31				
Mar. 28 SAU Inservice Day for Teachers only				

NOVEMBER 1996		Student Days = 18		
				1
4	5	6	7	8
VETS	12	13	14	15
18	19	20	21	22
25	26	27*	--Thanksgiving--	
Nov.11	Veteran's Day Celebration-No School			
*Nov.27	4 hour day			
Nov.28-29	Thanksgiving Holiday			

APRIL 1997		Student Days = 17		
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
----- SPRING VACATION -----				
28	29	30		
Apr. 21-April 25 Spring Vacation				

DECEMBER 1996		Student Days = 15		
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
HOLIDAY	HOLIDAY	CHRISTMAS	HOLIDAY	HOLIDAY
HOLIDAY	HOLIDAY			
Dec. 23 - Jan. 1 Holiday Vacation				

MAY 1997		Student Days = 21		
		1	2	
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
MEM DAY	27	28	29	30
May 26 Memorial Day - No School				

JANUARY 1997		Student Days = 20		
		New Years	2	3
6	7	8	9	10
13	14	15	16	17
Civil Rts	21	22	23	24
27	28	29	30	In-Service
Jan. 1 NEW YEARS DAY - NO SCHOOL				
Jan. 20 Civil Rights Day - No School				
Jan. 31 SAU Inservice Day For Teachers Only				

JUNE 1997		Student Days = 10		
2	3	4	5	6
9	10	11	12	13*
16	17	18	19	20
23	24	25	26	27
30				
June 6 EAHS Graduation				
*June 13 - Last day(students)if no cancellations				
--- One additional day for Exeter teachers ---				
June 16-30 Snow make-up days If necessary				

## STRATHAM SCHOOL SPECIAL DISTRICT MEETING

March 10, 1995

The Meeting was called to order by the Moderator, Douglas Scamman, at 7:05 P.M.

The Moderator introduced the Junior Girl Scout Troop 166 who led us in the pledge to allegiance to the flag.

The Moderator asked Rev. J. J. Bodine to give the invocation.

The Moderator explained that he would not read the whole warrant but would read the articles as they came up for a vote. He stated that he doesn't take a motion to lay an article on the table.

Article I. To see what sum of money the District will vote to raise and appropriate for the support of schools, for payment of salaries of School District officials and agents, and for the payment of the statutory obligations of the District.

Lucy Smith moved to see if the School District would vote to raise and appropriate the sum of \$7,212,817.00 for the support of schools, for the payment of salaries of School District officials and agents, and for the payment of the statutory obligations of the District. It was seconded by Ed Gronbeck.

The Moderator yield to Lucy Smith. Ms. Smith asked that the budget committee stand and be recognized and thanked them for the time that they put in as a committee.

She explained that the budget called for a 3.7% increased mentioning areas as an additional bus, increasing art and music an additional day, 2.5% raise for teacher salaries, and increased costs at the junior and senior high as some of the reasons for the increase in the budget.

The Moderator yield to John Sapienza who suggested that there be a line item in the budget for a capital improvement fund which would be available for future school expansion.

Gordon Baily spoke in opposition to that idea.

Ms. Smith continued to introduce board members, administrators and teachers.

Janet Prior, Chairman of the Budget Committee, made a statement on the work and research done for this year's budget.

The Moderator thanked the members of the committee.

The Moderator yield to Lauren Shur who spoke in favor of the capital improvement fund and wanted to make a motion.



The Moderator suggested she make the motion when the meeting got to new business.

It was passed by a voice vote.

Article II. To hear the reports of Agents, Auditors, Committees, or Officers heretofore chosen and pass any vote relating thereto.

The Moderator recognized Ms. Smith who listed the accomplishments of the new five member board during the last year. She mentioned the passage of the teacher contracts, establishing a working dialogue between the school and parents. She felt there needed to be improvement in the areas of spelling and grammar. She cited the accomplishments of the Technology Committee, Character & Citizenship Committee, the continuing search for a new high school principle and assistant principle for the elementary school. She felt there was a need to better track the junior and senior high school students. She also mentioned that the board meets twice a month.

The Moderator recognized Aiden Barry. He introduced his Character & Citizenship Committee of 25 members which were all volunteers. He and Carol Landau gave a report of the committee and what the purpose would be. They had solicited opinions from the community and received 51 back with 49 speaking in favor of their efforts.

The Moderator recognized Betty Batchelder. She explained that she was representing a Minority Committee and issued a statement that gave recommendations one of which the Character & Citizenship Committee be dissolved.

The Moderator recognized Robert O'Sullivan who asked why the Minority Committee viewed the Character & Citizenship Committee as an attempt to confront the teachers.

Mrs. Batchelder stated that putting this in as a warrant article last year was viewed as a confrontation with the teachers.

The Moderator recognized Midori Barry who spoke in favor of the committee.

The Moderator recognized John Muller who commented on Mrs. Batchelder's report. He stated that the confrontation was not the purpose of the Committee. He further added that he doesn't believe that the committee's work is done.

The Moderator recognized Steve Woods. He asked when the Board will take action on whether to implemented curriculum.

Ms. Smith stated that the Board will meet in April to receive the report and give an answer by May 15.

The Moderator stated that this is up to the School Board how they want to proceed with the recommendations from the Character & Citizenship Committee.

The Moderator recognized Ernie Smallis. As a committee member, he explained and spoke favorably for the Character & Citizenship Committee.

The Moderator recognized Ed Gepner who made a motion to reconsider the budget. He explained that people were leaving and since there was not much debate, he wanted a vote to reconsider with as many people present as possible.

It was denied by a voice vote.

The Moderator recognized Bob Mitchell, Chairman of the 2000 Committee. He gave a report and made recommendations.

The Moderator recognized Barbara Loh and Paul Wolf of the Technology Committee. Mrs. Loh reported on the progress of updating the computer lab. She stated that the school had received over \$56,000 from businesses and people in the community. She stated that they had achieved their goals and would be finished as a committee.

Article III. To chose Agents, Auditors, and Committees in relation to any single subject embraced in this Warrant.

There were none to choose.

Article IV. To transact any other business which may legally come before this meeting.

The Moderator explained the previous request for a motion to add a line item for a capital improvement to the budget could not be added as such. It had to appear as a warrant article for vote.

Ms. Smith announced that Ellen Bullard would not be running for school board clerk and the position was opened. If anyone would like to fill that position they should contact Ms. Bullard.

The Moderator recognized Marty Wool who suggested that in the future all committee reports be printed in the Town Report so that they wouldn't take so much time during the school board meeting.

The Moderator recognized Jim Scamman, Jr. who had a few questions about the auditor's report regarding bank service charges and why there wasn't an inventory of the property values.

Paul Flynn stated that the bank service charges have already been addressed and that there was no real benefit in undergoing this very expensive procedure.

The Moderator recognized Steve Woods who stated that by present state law, we have to be a member of the SAU. However, there is a bill being introduced to decide by election. He suggested that we as a community give our support to the passage of this bill.

It was moved to adjourn by John Sapienza and seconded by Ken Lanzillo.

Meeting adjourned at 9:00.

Respectfully submitted,

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Ellen B. Bullard, School Board Clerk



SAU #16 BUDGET						
LINE	ITEM DESCRIPTION	BUDGET 1994-95	BUDGET 1995-96	BUDGET 1996-97	COST INCREASE	PERCENT INCREASE
CENTRAL ADMINISTRATION						
1	ADMINISTRATORS SALARIES (2.5)	168,705	173,205	165,350	-7,855	-4.54%
1a	SUPERINTENDENT	77,705	79,205	80,000	795	1.00%
1b	ASST. SUPERINTENDENT	65,000	66,500	56,750	-9,750	-14.66%
1c	ASST. to SUPERINTENDENT (0.5)	26,000	27,500	28,600	1,100	4.00%
2	HUMAN RESOURCES MANAGER (0.5)	26,000	27,500	28,600	1,100	4.00%
3	SECRETARY SALARIES (3.5)	75,367	74,883	78,627	3,744	5.00%
4	SUPPLEMENTAL SALARIES (SUBS)	1,000	1,000	1,000	0	0.00%
5	TREASURER + SAU BOARD MINUTES	800	1,500	1,500	0	0.00%
6	FISCAL SERVICES MANAGER(10%)	2,310	3,541	3,650	109	3.07%
7	PAYROLL CLERK (10%)	809	1,768	1,860	92	5.20%
8	BLUE CROSS	40,356	35,248	28,323	-6,925	-19.65%
9	DENTAL INSURANCE	1,214	655	585	-70	-10.69%
10	LIFE INSURANCE	924	126	660	534	423.81%
11	DISABILITY INSURANCE	1,279	601	1,740	1,139	189.52%
12	WORKER COMPENSATION	2,922	3,000	2,800	-200	-6.67%
13	RETIREMENT [.0326]	8,610	8,900	9,066	166	1.86%
14	FICA [.0765]	20,837	22,500	21,274	-1,226	-5.45%
15	UNEMPLOYMENT COMPENSATION	326	432	420	-12	-2.78%
16	CONFERENCES	3,000	3,200	3,200	0	0.00%
17	COURSE REIMBURSEMENTS	2,000	2,000	4,000	2,000	100.00%
18	STAFF TRAINING	200	200	200	0	0.00%
19	AUDIT EXPENSE	3,300	3,500	4,000	500	14.29%
20	LEGAL EXPENSES	3,000	3,000	4,000	1,000	33.33%
21	RENT	21,305	21,944	21,944	0	0.00%
22	ERRORS AND OMISSIONS POLICY	12,000	11,000	11,000	0	0.00%
23	TELEPHONE	6,000	5,000	6,500	1,500	30.00%
24	TRAVEL	4,320	4,320	4,860	540	12.50%
25	SUPPLIES	14,000	14,000	15,000	1,000	7.14%
26	POSTAGE METER	6,000	7,500	7,000	-500	-6.67%
27	EQUIPMENT	2,500	2,500	3,750	1,250	50.00%
28	DUES AND SUBSCRIPTIONS	5,000	5,800	6,000	200	3.45%
29	CONTINGENCY	2,000	2,000	1,500	-500	-25.00%
30	CUSTODIAL (CONTRACT SERVICE)	3,000	3,000	2,500	-500	-16.67%
31	REPAIR AND MAINTENANCE	7,200	7,500	7,900	400	5.33%
32	PROPERTY INSURANCE	1,500	1,750	1,750	0	0.00%
33	SUPT. SEARCH / CANDIDATE EXPENSES	0	0	20,000	20,000	N/A
34	GROSS SAU #16 BGT. - CENTRAL ADMIN.	447,784	453,073	470,558	17,485	3.86%
35	USE of SURPLUS	-30,000	-20,000	-20,000		
36	NET SAU #16 BGT. - CENTRAL ADMIN.	417,784	433,073	450,558	17,485	4.04%
---						
FISCAL SERVICES BUDGET						
37	FISCAL SERVICES MANAGER (90%)	30,753	30,650	31,570	920	3.00%
38	PAYROLL CLERK (90%)	10,745	15,916	16,740	824	5.18%
39	PAYROLL SERVICES	1,800	1,800	1,400	-400	-22.22%
40	PAYROLL SUPPLIES	1,500	1,500	1,500	0	0.00%
41	BLUE CROSS (90%)	11,772	10,294	11,520	1,226	11.91%
42	DENTAL INSURANCE (90%)	186	370	333	-37	-10.00%
43	LIFE INSURANCE (90%)	96	82	126	44	54.10%
44	WORKER COMPENSATION	497	406	400	-6	-1.48%
45	RETIREMENT	1,380	1,435	1,575	140	9.73%
46	FICA	3,237	3,498	3,696	198	5.65%
47	UNEMPLOYMENT COMPENSATION	70	96	95	-1	-1.04%
48	CONFERENCES	100	100	100	0	0.00%
49	INSURANCE BOND	188	200	200	0	0.00%
50	TELEPHONE	1,000	1,500	1,500	0	0.00%
51	REPAIR AND MAINTENANCE	2,000	2,500	2,500	0	0.00%
52	GROSS FISCAL SERVICES BGT.	65,324	70,347	73,255	2,908	4.13%
53	USE of SURPLUS	-10,000	-7,500	-7,500		
54	NET FISCAL SERVICES BUDGET	55,324	62,847	65,755	2,908	4.63%



DISTRICT COSTS FOR 1996-1997 CENTRAL ADMINISTRATION BUDGET						
TOWN	1994 EQUALIZED VALUATION	VALUATION PERCENT	# PUPILS OCT. 1, '95	PUPIL PERCENT	COMBINED PERCENT	96-97 DISTRICT SHARE
B	117,614,864	8.72%	226	4.87%	6.79%	30,600
EK	81,863,816	6.07%	157	3.38%	4.72%	21,284
E	592,805,419	43.94%	3,270	70.40%	57.17%	257,580
K	94,067,699	6.97%	167	3.60%	5.28%	23,807
N	79,956,055	5.93%	108	2.33%	4.13%	18,589
S	382,825,232	28.38%	717	15.44%	21.91%	98,698
	=====	=====	=====	=====	=====	=====
TOTAL	1,349,133,085	100.00%	4,645	100.00%	100.00%	450,558
DISTRICT COSTS FOR 1996-1997 FISCAL SERVICES BUDGET						
TOWN	1994 EQUALIZED VALUATION	VALUATION PERCENT	# PUPILS OCT. 1, '95	PUPIL PERCENT	COMBINED PERCENT	96-97 DISTRICT SHARE
B	117,614,864	15.55%	224	16.31%	15.93%	10,477
EK	81,863,816	10.82%	157	11.43%	11.13%	7,318
K	94,067,699	12.44%	167	12.16%	12.30%	8,088
N	79,956,055	10.57%	108	7.87%	9.22%	6,062
S	382,825,232	50.62%	717	52.22%	51.42%	33,810
	=====	=====	=====	=====	=====	=====
TOTAL	756,327,666	100.00%	1,373	100.00%	100.00%	65,755



The 2 town vehicles scheduled for replacement.



Recent improvements to the solid waste and recycling collection program by Gobin Disposal Systems.





Bulk Rate  
US Postage  
PAID  
Stratham, NH  
Permit #1

Resident  
Stratham, New Hampshire 03885